GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT

BUDGET

OF THE

GOVERNMENT OF MADRAS

FOR

1919-1920

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GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT

BUDGET FOR 1919-1920

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GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT

MEMORANDUM PRESENTING THE BUDGET FOR 1919-1920.

With reference to rule 29 (1) of the Rules for the discussion of the annual Financial Statement, I present the Budget of this Presidency for 1919–1920 as finally sanctioned by the Government of India.

The preliminary estimates given in the Amended Draft Financial Statement which was presented to the Council on the 5th February 1919 have undergone alterations in the light of later information. The Chief Secretary's memorandum which was printed as Part III of the Amended Draft Financial Statement has been brought up to date and forms Part II of this pamphlet. Details by major heads of the alterations which have been made in the Amended Draft Financial Statement are given in Part III.

2. The broad results as regards the revised estimate for 1918–1919 and the budget estimate for 1919–1920 will be seen from the following table :—

	Revised estimate, 1918-1919.			Budget estimate, 1919-1920.		
	As in the Amended Draft Financial Statement.	As fixed finally.	Difference.	As in the Amended Draft Financial Statement.	As fixed finally.	Difference.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Opening balance ..	201·08	201·08	Nil.	203·19	196·09	— 7·10
Receipts	857·77	849·90	— 7·87	884·58	885·68	+ 1·10
Charges	855·66	854·89	— ·77	958·58	960·93	+ 2·35
Surplus (+) or deficit (—)	+ 2·11	— 4·99	— 7·10	— 74·00	— 75·25	— 1·25
Closing balance	203·19	196·09	— 7·10	129·19	120·84	— 8·35

Revised Estimate, 1918-1919.

3. The fall of 7·87 lakhs under Receipts and the decrease of ·77 lakh under Charges are the net result of the following variations :—

Receipts.

	LAKHS.
I. Land Revenue	— 2·00
VIII. Income-tax	— 3·00
IX. Forest	— 3·00
Transfers between Imperial and Provincial	— 6·00
IV. Stamps	+ 1·63
V. Excise	+ 3·50
X. Registration	+ 1·00
	— 7·87

Charges.

22. Education	+ 1·23
45. Civil Works—Public Works Department	— 2·00
	— ·77

4. These alterations have been made with reference to later actuals, and the only variation which I need explain is the decrease of 6 lakhs under the head 'Transfers between Imperial and Provincial.' This decrease is the net result of (*a*) an additional assignment to Provincial funds of 1 lakh recently given by the Government of India, for improving the health conditions of pilgrim centres (·50 lakh in addition to 1 lakh already sanctioned) and for anti-malarial work (·50 lakh), and (*b*) an increase of 7 lakhs in the assignment from Provincial funds under the heading

'Compensation payment on account of the Provincial share of the extra excise revenue and income-tax revenue accruing from the additional taxation imposed by the Government of India from 1916–1917, which is explained in paragraph 145 of the Chief Secretary's memorandum. The compensatory assignment from Provincial funds for the year 1918–1919, which was estimated at 10·43 lakhs on the 5th February 1919, has now been raised by 7 lakhs which allows also for an arrear adjustment relating to the previous year.

5. The closing balance for 1918–1919, which is the opening balance for 1919–1920 and which stood at 203·19 lakhs in the Amended Draft Financial Statement, has, in consequence of the alterations mentioned in paragraph 3 above, been reduced by 7·10 lakhs to 196·09 lakhs.

Budget Estimate, 1919–1920.

6. The following alterations have now been made in the preliminary figures in the Amended Draft Financial Statement presented to the Council on the 5th February :—

Receipts.

	LAKHS.
IV. Stamps	+ 2·50
V. Excise	+ 5·00
X. Registration	+ ·60
VIII. Income-tax	— 6·05
Transfers between Imperial and Provincial	— ·95
	+ 1·10

Charges.

24-A. Medical	+ ·10
24-B. Sanitation	+ 2·00
33. Famine Relief	+ ·25
	+ 2·35

7. The increases under the heads IV. Stamps, V. Excise and X. Registration have been made in the light of later information.

8. The decrease under the divided head INCOME-TAX is the result of certain changes in taxation made by the Government of India. In the first place, the Government of India have, with the object of alleviating the hardships caused by high prices to persons with small incomes, exempted incomes below Rs. 2,000 per annum (the present limit is Rs. 1,000) from assessment to income-tax with effect from the 1st April 1919. The total loss of revenue on this account in this Presidency is estimated at 10·60 lakhs, of which the Provincial share is 5·30 lakhs. Secondly, the Government of India have decided to levy during 1919–1920 a duty on excess profits from certain businesses, assessed at 50 per cent of the profits realized in excess of a standard determined in accordance with the provisions of the Excess Profits Duty Act (X of 1919). The proceeds from the excess profits duty will be credited to an Imperial minor head under the major head INCOME-TAX. The imposition of this excess profits duty however involves a slight loss of income-tax since a rebate will be given for the purposes of this tax in respect of the amounts paid as excess profits duty. The loss under the divided head INCOME-TAX is estimated at 1·50 lakhs of which the Provincial share is ·75 lakh. The total reduction under the divided head INCOME-TAX is consequently 12·10 lakhs, of which the Provincial share is 6·05 lakhs. The Government of India have undertaken to make good the loss to Provincial funds by an assignment from Imperial revenues.

9. TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.—The budget figure for 1919–1920 now takes credit for the assignment from Imperial revenues of the sum of 6·05 lakhs referred to in the previous paragraph. On the other hand, the assigment from Provincial revenues in consequence of the taxation scheme of 1916 referred to in paragraph 4 above which was placed at 11·43 lakhs on the 5th February has since been raised by 7 lakhs. As a result, there is a net decrease of ·95 lakh in the assignment from Imperial to Provincial.

10. On the expenditure side, the budget provision of 1 lakh under Famine Relief has now been raised by another lakh, of which the Provincial share is ·25 lakh.

Under the heads 24-A. MEDICAL and 24-B. SANITATION, the following additional provision has been made as a result of the discussions at the meetings of the 5th, 6th and 7th February last:--

Head of account.	Item.	Amount.
		LAKHS.
24-A. MEDICAL ..	.. Appointment of travelling sub-assistant surgeons in mufassal hospitals .. .. (Resolution moved by the Hon'ble Mr. A. S. Krishna Rao.)	·10
24-B. SANITATION	.. Grants to district boards for the acquisition of house-sites for the depressed classes .. (Resolution moved by the Hon'ble Diwan Bahadur M. Ramachandra Rao Pantulu.)	1·00
Do.	.. Grants for the improvement of the sanitary condition of the pilgrim centres .. .. (Resolution moved by the Hon'ble Mr. P. Siva Rao.)	1·00

3rd April 1919. C. G. TODHUNTER.

PART

Balance Statement of proposed Receipts and Charges for 1919-1920, and the Accounts

Heads of Revenue.	Accounts, 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I. LAND REVENUE	297·45	305·69	289·54	305·17
IV. STAMPS	77·12	79·75	80·00	82·50
V. EXCISE	201·76	208·14	229·66	234·08
VIII. INCOME-TAX	38·30	37·50	37·50	38·95
IX. FOREST	54·58	48·45	39·63	49·36
X. REGISTRATION	24·72	25·50	26·60	27·10
XII. INTEREST	4·57	5·00	4·78	5·28
XVI. LAW AND JUSTICE—				
A. Courts of Law	11·34	10·79	10·10	10·91
B. Jails	7·70	6·10	9·92	7·08
XVII. POLICE	5·40	5·32	5·33	5·46
XVIII. PORTS AND PILOTAGE	..	..	·01	·01
XIX. EDUCATION	3·55	4·28	3·79	5·20
XX-A. MEDICAL	1·57	2·35	2·90	2·71
XX-B. SANITATION	·16	·14	·47	·15
XXI-A. AGRICULTURE	1·89	1·99	2·31	3·74
XXI-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	18·72	17·21	17·88	19·56
XXII. RECEIPTS IN AID OF SUPERANNUATION.	1·26	1·20	2·04	1·47
XXIII. STATIONERY AND PRINTING ..	1·68	1·25	1·55	1·42
XXV. MISCELLANEOUS	2·02	3·12	2·56	2·64
XXIX. IRRIGATION—MAJOR WORKS—				
Direct Receipts	1·60	1·60	1·63	1·61
Portion of Land Revenue due to Irrigation.	54·16	51·83	53·23	53·61
XXX. MINOR WORKS AND NAVIGATION—				
In charge of Civil Officers ..	·25	·23	·22	·25
,, of Public Works Officers.	2·92	2·50	2·75	2·90
XXXI. CIVIL WORKS—				
In charge of Civil Officers ..	·42	·10	·84	·10
,, of Public Works Officers.	4·41	4·29	4·33	4·25
Total Receipts ..	817·55	824·33	829·57	865·51
Transfers between Imperial and Provincial Revenues.	+ 16·75	+ 21·11	+ 20·33	+ 20·17
Total ..	834·30	845·44	849·90	885·68
Opening Balance	152·38	193·57	201·08	196·09
Grand Total ..	986·68	1,039·01	1,050·98	1,081·77

I.

embodying also the Revised and Budget Estimates for 1918–1919 for 1917–1918.

Heads of Expenditure.	Accounts, 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	2·71	2·80	3·70	3·10
2. Assignments and Compensations ..	2·78	3·05	3·12	3·10
3. Land Revenue	124·81	127·63	129·50	134·24
6. Stamps	2·44	2·26	2·33	2·31
7. Excise	9·03	9·21	10·40	11·23
10. Income-tax	·34	·34	·46	·55
11. Forest	30·20	30·17	31·30	37·25
12. Registration	13·40	13·53	15·07	16·20
13. Interest on Ordinary Debt	3·50	3·86	3·84	4·20
18. General Administration	15·85	15·86	16·35	17·09
19. Law and Justice—				
A. Courts of Law	85·13	89·13	89·70	98·76
B. Jails	16·70	16·03	20·56	18·23
20. Police	117·33	120·73	120·46	136·51
21. Ports and Pilotage	·51	·43	·49	·49
22. Education	94·05	112·98	108·00	128·98
24-A. Medical	21·73	26·34	25·95	36·67
24-B. Sanitation	16·43	14·38	14·70	24·35
25. Political	·89	·89	·91	·92
26-A. Agriculture	12·87	15·68	15·65	20·97
26-B. Scientific and Miscellaneous Departments.	13·78	17·77	17·09	22·93
29. Superannuation Allowances and Pensions.	33·33	35·65	35·98	37·00
30. Stationery and Printing	14·43	14·63	14·16	14·84
32. Miscellaneous	5·53	13·81	5·25	16·00
33. Famine Relief	..	..	·19	·50
42. Irrigation—Major Works—				
Working Expenses	11·07	11·50	9·95	8·62
Interest on Debt	15·41	14·79	15·56	15·69
43. Minor Works and Navigation—				
In charge of Civil Officers	7·69	8·75	7·28	8·69
„ of Public Works Officers ..	32·95	33·50	37·50	36·30
45. Civil Works—				
In charge of Civil Officers	28·83	27·05	48·19	36·34
„ of Public Works Officers ..	51·88	59·35	51·25	68·87
Total Expenditure ..	785·60	842·10	854·89	960·93
Closing Balance ..	201·08	196·91	196·09	120·84
Grand Total ..	986·68	1,039·01	1,050·98	1,081·77
Surplus ..	48·70	3·34	..	..
Deficit ..	..	..	4·99	75·25

N. E. MARJORIBANKS,
Acting Chief Secretary.

31st March 1919.

PART II.

Memorandum explanatory of the figures under each Major Revenue head and under each Major Expenditure head of account.

Introductory.

The conditions of Provincial finance are determined by the terms of an administrative arrangement subsisting between the Government of India and the Local Government and known as the Provincial Settlement. The revenue and expenditure of the province as classified in the public accounts are divided between the two Governments in accordance with the terms of this settlement.

With effect from the 1st April 1911 this Provincial Settlement, which had hitherto been subject to change, was made permanent subject to the following conditions:—

(1) It shall not be subject to revision in the future, except by way of commuting fixed assignments into growing revenue;

(2) in case of serious famine the question of assistance from Imperial revenues will be duly considered by the Government of India;

(3) in special cases where the Local Government are unable to meet their requirements from their current revenues or by drawing on their balances, they should take the necessary amount as a short interest-bearing loan from the Government of India repayable in suitable instalments; and

(4) the Government of India reserve the right to call for assistance from Provincial revenues in case of serious embarrassment in their own finances.

At the same time Forest revenue and expenditure, which had hitherto been divided, were made wholly Provincial.

2. The present statement does not deal with the heads which are wholly Imperial. The following table shows the several heads of revenue and expenditure which are divided between Imperial and Provincial:—

Revenue.			Expenditure.		
Major heads.	Imperial share.	Provincial share.	Major heads.	Imperial share.	Provincial share.
1	2	3	4	5	6
I. Land Revenue ..	One-half	One-half	1. Refunds and Drawbacks.	The share in the minor heads under this major head follows that of the corresponding major heads of receipts.	
IV. Stamps	One-half	One-half	2. Assignments and Compensations.		
V. Excise	One-half	One-half	6. Stamps	One-half	One-half.
VIII. Income-tax ..	One-half	One-half	7. Excise	One-half	One-half.
XXIX. Major Irrigation Works.	One-half	One-half	10. Income-tax ..	One-half	One-half.
			33. Famine Relief ..	Three-fourths.	One-fourth.
			42. Major Irrigation Works.	One-half	One-half.

The remaining heads dealt with in this statement are wholly Provincial.

Preliminary.

3. Before proceeding to a detailed explanation of the figures for the current and ensuing years under the various major heads, it may be pointed out that, on the expenditure side, both the revised estimate for 1918–1919 and the budget for 1919–1920 include charges on account of the grant of temporary allowances to lower paid Government servants in order to enable them to meet the existing high prices of food-stuffs and other necessaries due to the war and other causes. These allowances, which were sanctioned for a period of one year from the 1st March 1918, were at first confined to inferior servants in the public offices in Madras City. They were subsequently extended to all public servants under the control of the Local Government (with the exception of village service establishments and members of the executive police staff) drawing a monthly salary of Rs. 50 and under. The extra cost involved on Provincial funds was about 8·00 per annum. Later on, however, it was found necessary to afford a more substantial measure of relief to subordinates whose salaries did not exceed Rs. 20 per mensem and with this object, additional allowances, involving a total extra cost of about 7·00 per annum to Provincial, were sanctioned with effect from the 1st September 1918.

The question of the adequacy of these allowances again came up for consideration in December last, and on a careful examination of the existing conditions, it was decided to enhance the rates of allowances and to sanction a revised scale with effect from the 1st January 1919. Besides affording a more adequate measure of relief to the subordinates already enjoying the concession, this scheme has been made applicable to members of the executive police staff including police talaiyaris who were hitherto excluded from its scope. This last decision involved a further additional expenditure of about 22·00 per annum, of which about two months' charges are included in the revised estimate for 1918–1919 and a full year's provision appears in the budget for 1919–1920 in the summary under the various major heads.

The revised estimate for 1918–1919 and the budget for 1919–1920 thus include a total extra expenditure of about 15·00 and 37·00, respectively, on account of the grant of these allowances.

I. & 3. Land Revenue.

Revenue. 6

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Ordinary revenue	692·47	693·18	694·51	708·86	678·64	710·47
Sale-proceeds of waste lands and redemption of land-tax	2·00	2·56	3·78	2·00	1·90	2·50
Miscellaneous	3·47	4·43	4·94	4·18	5·00	4·59
Total shared ..	697·94	700·17	703·23	715·04	685·54	717·56
Deduct—Portion of Land Revenue due to Irrigation	— 106·97	— 102·08	— 108·33	— 103·66	— 106·47	— 107·22
Net total shared ..	590·97	598·09	594·90	611·38	579·07	610·34
Provincial share ..	295·48	299·04	297·45	305·69	289·54	305·17

26-43 *Expenditure.*

—	Accounts. 1915-1916.	1916-1917.	1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
Charges of District Administration.	47·12	47·86	48·11	48·58	50·78	51·67
Survey and Settlement	12·20	10·83	13·18	13·98	14·66	14·76
Land Records	29·48	29·33	29·01	29·81	29·61	30·38
Inam Commissioner	·20	·12	·07	·17	·07	·17
Allowances to District and Village officers.	34·55	34·62	34·44	35·09	34·38	35·96
Additional provision for enhanced war allowances.	..	..	..	..	..	1·30
Total ..	123·55	122·76	124·81	127·63	129·50	134·24

6

6 *Revenue.*

4. *Ordinary Revenue.*—The budget estimate for 1918–1919 was framed on the basis of normal conditions. The large decrease in the revised estimate is due mainly to a fall in collections of water-rate and miscellaneous revenue and an increase in remissions on account of the unfavourable conditions in the districts of Ganjām, Vizagapatam, Gōdāvari, Kistna, Kurnool, Cuddapah, Anantapur, Bellary, Chingleput, North Arcot, Chittoor, Tanjore, Madura and Salem. It is also anticipated that the collection of revenue will have to be suspended till the next official year in six districts, the largest amounts being ·71 in Bellary and ·50 in Salem. The budget estimate for 1919–1920 has been fixed on the assumption that the seasonal conditions in the ensuing year will be better. The budget also takes credit for the introduction of resettlement rates in certain taluks of the South Arcot and Madura districts, and for the collection of the suspended revenue.

6 5. *Sale-proceeds of waste lands and redemption of land-tax* and *Miscellaneous.*—The figures under these two minor heads are fluctuating and are based on actuals. One of the items under the minor head *Miscellaneous* is "Fees charged for the time and labour of the Land Records staff." The receipts under this item amounted to 1·25 in 1916–1917 and are estimated at 1·12 for 1919–1920.

26-43 *Expenditure.*

26-32 6. *Charges of district administration.*—The increase in the revised estimate is caused mainly by the grant of war allowances to subordinates drawing Rs. 50 and
29 and 31 under, and by heavy charges on account of payments for land taken up by the Revenue Department. The lump provision aggregating ·60 for the revision of the
31 pay of taluk shroffs and peons will be utilized in the current year. The budget
31 estimate for next year includes a similar provision. It also provides for larger expenditure on temporary establishments for the revision of adangals prior to re-settlement, and war allowances, and includes allotments of

31 (*a*) ·09 for the creation of a leave reserve, as an experimental measure, for the revenue establishments in the North Arcot district; and

31 (*b*) ·06 for the appointment of accountants in some of the independent Deputy Tahsildars' offices.

No provision has been made for allowances to officers of the Indian Civil Service on account of the stoppage of promotion due to the war as the embargo on leave has been withdrawn. There will be a small reduction in the charges on account of the pay of Collectors owing to the issue of orders that three district charges are to be held by officers of the Provincial Civil Service in addition to the post of Home Secretary now held by an officer of that service.

33-37 7. *Survey and Settlement.*—As in 1917–1918 the budget for the current year provided for one party for estate surveys the cost of which is recoverable from the
34 estates concerned. The increase in the revised estimate is due mainly to the grant
35 of war allowances and to increased expenditure on temporary establishments attached to survey parties, partly counterbalanced by larger recoveries from estates.

Reference to page in the Civil Budget Estimate.

8. *Land Records.*—The budget for 1919–1920 includes provision for proceeding 38-41
with the revision of village establishments in ryotwari and proprietary areas. 39

9. *Allowances to District and Village officers.*—To this minor head is debited the 42-43
expenditure on account of village establishments other than karnams and assistant karnams. The decrease in the revised estimate for 1918–1919, as compared with the budget for that year, occurs under payments on account of Ryotwari Village Service Establishments. The budget estimate for 1919–1920 contains enhanced provision for charges on account of village establishments both in ryotwari tracts and proprietary
estates, besides a lump provision of ·51 to give effect to revisions of establishments in 43
ryotwari tracts, which have already been sanctioned, but have not yet been introduced owing to the financial stringency caused by the war.

IV. & 6. Stamps.

* *Revenue.* 7

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Sale of general stamps	49·31	52·79	52·68	54·50	56·70	58·00
Sale of court-fee stamps	99·85	101·14	99·90	102·98	101·70	105·00
Duty on impressing documents ..	·98	1·08	·83	1·12	·78	1·12
Fines and penalties	·79	·81	·77	·82	·75	·80
Miscellaneous	·09	·07	·05	·08	·07	·08
Total ..	151·02	155·89	154·23	159·50	160·00	165·00
Provincial share (one-half) ..	75·51	77·95	77·12	79·75	80·00	82·50

* This head is not open to discussion.

Expenditure. 44-45

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Superintendence	·31	·29	·51	·29	·52	·31
Charges for the sale of general stamps	2·10	2·21	2·22	2·23	2·31	2·29
Charges on sale of court-fee stamps..	·94	·93	·91	·94	·89	·92
Stamp paper supplied from Central Stores	·79	1·03	1·24	1·06	·95	1·06
Additional provision for enhanced war allowances	..	..	..	..	..	·04
Total ..	4·14	4·46	4·88	4·52	4·67	4·62
Provincial share (one-half) ..	2·07	2·23	2·44	2·26	2·33	2·31

Revenue. 7

10. The receipts represent the share, credited to this major head, of the sale-proceeds of the unified postal and revenue stamps, the sale-proceeds of bills of exchange and other general stamps, of court-fee stamps, and of stamped papers for copies of documents, the duty for embossing one-anna receipt and cheque stamps, the duty levied under the Indian Stamp Act, 1899, on documents brought for adjudication and on documents unstamped or insufficiently stamped, and fines and penalties levied by Judicial and Revenue officers under the Stamp Act on insufficiently stamped instruments.

7 11. The revenue from the unified postal and revenue stamps is credited to the Imperial head Post Office. Out of this revenue, the Government of India have sanctioned the credit to the head Stamps of a sum of 3·50 per annum, the amount being included under the minor head *Sale of general stamps.*

12. The increase in the budget estimate for 1919–1920 over the revised estimate for 1918–1919 represents the ordinary growth of revenue which may be expected in a normal year.

44–45 *Expenditure.*

13. The expenditure under this major head relates to the Central Stamp Office, and to charges connected with the sale of general and court-fee stamps, and to the cost of stamp paper.

44–45 14. *Superintendence.*—The clerical establishments of the Stationery and Stamp offices at Madras are placed on a single list, and the total cost of the combined establishment was distributed between the heads 6. Stamps and 30. Stationery and Printing in the proportion of 10 to 17 up to the 1st March 1915. Since then, owing to the revision of the establishment, the proportion has been altered to 13 to 25.

The revised estimate for 1918–1919 includes freight charges on large supplies of post-cards manufactured by the Controller of Stamps, Calcutta.

V. & 7. Excise.

8–9 *Revenue.*

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Licence and distillery fees and duties for the sale of liquors and drugs.	329·67	351·00	381·23	393·72	434·94	442·71
Gain on sale-proceeds of excise opium	14·03	13·32	14·08	14·48	14·20	16·00
Duty on ganja	5·36	5·44	5·70	5·70	6·85	6·70
Fines, confiscations and miscellaneous	2·13	2·27	2·51	2·38	3·33	2·76
Total ..	351·19	372·03	403·52	416·28	459·32	468·17
Provincial share (one-half) ..	175·59	186·01	201·76	208·14	229·66	234·08

45 *Expenditure.*

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
District Executive establishment ..	·03	·06	·02	·05	·02	·03
Portion of the combined Salt and Excise establishments ..	18·49	18·10	18·03	18·37	20·78	21·89
Additional provision for enhanced war allowances	..	..	..	..	..	·54
Total ..	18·52	18·16	18·05	18·42	20·80	22·46
Provincial share (one-half) ..	9·26	9·08	9·03	9·21	10·40	11·23

Reference to page in the Civil Budget Estimate.

Revenue. 8-9

15. *Licence and distillery fees, etc.*—Previous to the year 1914-1915 there was a steady increase in the revenue under this minor head consequent upon successive enhancements of the rates of excise duty on country spirits, larger collections under tree-tax, an increase in consumption of country spirits—notwithstanding successive reductions in the number of shops sold—and increased rentals from toddy, arrack and opium shops. This increase received a check in the year 1914-1915 from the disturbance of economic conditions caused by the war, and the actuals for that year showed a small decline of ·74. The year 1915-1916 witnessed a further decline of 15·30. Since 1916-1917, however, there has been a marked recovery and the actuals for that year and the year following show an advance of 21·33 and 30·25, respectively, over those of the previous years. The budget estimate for the current year was on a conservative basis. The progress of actuals however indicates that the revenue will exceed budget anticipations, the increase occurring especially under country spirits and toddy as a result of enhanced rates of taxation on both, and to some extent of high wages. The rates of excise duty on country spirits were raised from 1st April 1918 by 10 annas per proof gallon in most of the districts, by Re. 1-4-0 in the Ceded Districts, Kurnool, Ganjām, Vizagapatam, Madras and South Kanara and by Rs. 2-8-0 in Malabar. The rates of tree-tax were enhanced from 1st October 1918 by 25 per cent in the districts of Ganjām, Vizagapatam, South Kanara and Malabar, by $33\frac{1}{3}$ per cent in the Ceded Districts and Kurnool and by 20 per cent in the rest of the Presidency except Ramnad and Tinnevelly. The budget estimate for 1919-1920 has been framed after taking into account the present unfavourable agricultural situation in certain districts of this Presidency.

The consumption of country spirits was actually smaller in 1916-1917 than in 1914-1915 and much lower than in 1913-1914 and 1912-1913. There was a trifling increase in consumption in 1917-1918, as compared with the previous year, but it still remained far below that of 1913-1914 and 1912-1913. The figures of consumption of country spirits in the current year, 1918-1919, so far as they are available, indicate that, though there will be a large increase in revenue, there will be a comparatively small increase in consumption as compared with 1917-1918.

16. *Gain on sale-proceeds of excise opium.*—This Presidency is supplied with Ghazipur opium, free of cost in the first instance. Of the gross sale-proceeds, an amount calculated on the quantity actually sold at a fixed rate representing the estimated cost of production is credited to the Imperial head II. OPIUM, and the balance to the shared head V. EXCISE—*Gain on sale-proceeds of excise opium.* The rentals derived from opium shops are, however, shown under the minor head *Licence and distillery fees, etc.* The cost price of opium was raised from Rs. 11 to Rs. 13 per seer with effect from the 1st April 1918. The issue price of opium, which now stands at Rs. 45 per seer will, with effect from the 1st April 1919, be raised to Rs. 50 per seer. 8

The revised estimate for the current year is based on the latest actuals available, and the budget estimate for the coming year takes account of the increase in the issue price of opium referred to above.

17. The duty on ganja which then stood at Rs. 5 per seer was raised to Rs. $7\frac{1}{2}$ from 1st April 1911, to Rs. 10 from the 1st April 1914, to Rs. $12\frac{1}{2}$ from the 1st April 1915 and to Rs. 15 from the 1st April 1918. There will be a still further increase to Rs. $17\frac{1}{2}$ per seer from the 1st April 1919.

The receipts from this source are credited to the third minor head, viz., *Duty on ganja*, while the rents from retail shops are shown, as in the case of opium shops, under the minor head *Licence and distillery fees, etc.*

Expenditure. 45

18. Under the head *District Executive establishment* are recorded the charges for registration of agreements of renters of vend areas, and of holders of independent shops, the annual rental of which exceeds Rs. 1,000, and expenditure on rewards and contingencies.

Reference to page in the Civil Budget Estimate.

19. *Portion of the combined Salt and Excise establishments.*—The expenditure on the combined establishments, which is arrived at after deducting the charges on account of Salt excise licensees' works, and salt purchase and freight, from the total cost of the combined departments of Salt and Excise, is apportioned between the heads 5. SALT (Imperial) and 7. EXCISE (shared equally between Imperial and Provincial) in the ratio of 1 to 2, this being approximately the ratio which the salt revenue bore to the excise revenue in 1907–1908. The increase in the revised estimate for 1918–1919, as
45 compared with the budget of that year, is chiefly due to (1) the revision of the scale of pay of subordinates of the Salt and Abkāri department which was introduced from 1st April 1918; (2) to the grant of war allowances and (3) to increased expenditure on the construction of quarters and buildings in connexion with the new salt extensions. The budget for the coming year includes enhanced provision under *Establishment*, *War allowances* and *Clothing and uniform.*

VIII. & 10. Income-tax.

9–10 * *Revenue.*

—	Accounts. 1915–1916.	1916–1917.	1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
REVENUE (*a*)	40·75	60·09	76·61	75·00	75·00	77·90
Provincial share (one-half) ..	20·37	30·05	38·30	37·50	37·50	38·95

(*a*) The figures exclude collections of income-tax from Public Works officers in Coorg, which are Imperial.
* This head is not open to discussion.

46–47 *Expenditure.*

—	Accounts. 1915–1916.	1916–1917.	1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Collection of income-tax	·61	·66	·68	·68	·92	1·06
Additional provision for enhanced war allowances.	..	..	..	..	..	·04
Total ..	·61	·66	·68	·68	·92	1·10
Provincial share (one-half) ..	·30	·33	·34	·34	·46	·55

Revenue.

9–10 20. With effect from the 1st April 1916, the Government of India have imposed additional taxation to meet Imperial needs. As the head VIII. INCOME-TAX is shared equally between Imperial and Provincial, an assignment equal to one-half of the receipts accruing from the additional taxation is being made from Provincial to Imperial as explained in paragraph 145 infra.

The proceeds from the super-tax imposed under Act VIII of 1917 and from the excess profits duty which the Government of India have decided to levy during 1919–1920 are credited to wholly Imperial minor heads and are consequently not included in the figures given above which relate to the divided head Income-tax.

21. The budget estimate for 1919–1920 which has been framed with due regard to the growth of revenue which may be expected in that year, takes into account the loss of income-tax due to

(1) the levy during 1919–1920 of the excess profits duty, and

(2) the exemption of incomes below Rs. 2,000 per annum (the present limit is Rs. 1,000) from assessment to income-tax.

The total loss of revenue under the divided head Income-tax is estimated at 12·10 in 1919–1920 of which the Provincial share is 6·05. A compensatory assignment will however be given from Imperial revenues—vide paragraph 145 infra.

Expenditure. 46–47

22. In order to cope with the increased work arising out of the provisions of the Indian Income-tax Act, 1918, a special income-tax officer has been appointed for the town of Madras temporarily for a period of two years from August 1918. The staff of inspectors and accountants employed in the city for income-tax work has also been enlarged, and their pay revised. These causes account mainly for the increase in the revised estimate for 1918–1919, as compared with the budget estimate for the year.

The budget estimate for 1919–1920 contains a full year's provision for the 46
schemes mentioned above.

IX. & 11. Forest.

Revenue. 10

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Timber and other produce removed from the forests by Government agency	8·21	8·31	13·90	10·62	9·80	15·60
Timber and other produce removed from the forests by consumers or purchasers	27·48	31·93	35·39	32·92	26·10	29·82
Confiscated drift and waif wood ..	·18	·16	·19	·16	·16	·17
Miscellaneous	5·20	5·56	5·10	4·75	3·57	3·77
Total ..	41·07	45·96	54·58	48·45	39·63	49·36

Expenditure. 48–51

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Conservancy and works	12·79	11·54	12·98	12·30	13·67	16·42
Establishment	16·48	16·89	17·22	17·87	17·63	20·08
Additional provision for enhanced war allowances	..	..	..	..	..	·75
Total ..	29·27	28·43	30·20	30·17	31·30	37·25

Revenue. 10

23. *Timber, etc., removed by Government agency.*—The decrease in the revised estimate for 1918–1919, as compared with the budget estimate, occurs mainly under "Sandalwood", counterbalanced to a large extent by increases under "Timber" and "Grass and other minor produce." The budget estimate for 1919–1920 provides for larger receipts under "Timber" and "Sandalwood." 10

24. *Timber, etc., removed by consumers or purchasers.*—The revised estimate for 1918–1919 shows a decrease of 6·82 as compared with the budget for that year due mainly to an arrangement made with the Munitions Board by which they have assumed complete control over tan-stuffs in return for an annual payment to the Forest department of an amount equal to the average of the pre-war receipts from the lease of such materials. 10

The increase of 3·72 in the budget estimate for 1919–1920 over the revised estimate for the current year occurs mainly under "Timber," "Firewood and Charcoal" and "Other minor produce." 10

Expenditure.

48-51 25. To the minor head *Conservancy and Works* are debited (*a*) the outlay on the improvement, extension and protection of forests generally, (*b*) the outlay on communications and buildings under charge of the Forest Department, (*c*) the cost of the extraction and transport to sale depots of timber and other forest produce exploited departmentally, (*d*) the cost of supervision of the removal of similar produce by
48 private agency, (*e*) charges for the survey and demarcation of forests and (*f*) the cost of cattle, stores, tools and plant. The actuals for 1915-1916 include a special expenditure of 1·72 for the acquisition of certain leased forests. The absence of this special item of expenditure accounts for the fall in the actuals for 1916-1917. The increase in the actuals for 1917-1918 and the revised estimate for 1918-1919 is chiefly on account of charges for the preparation of hay for the Munitions Board. Timber operations also contribute to the increase in the revised estimate. The excess in this estimate is however counterbalanced to a certain extent by smaller expenditure on "Communications and buildings" and fire protection and other works in connexion with the organization, improvement and extension of forests.

48 The budget estimate for 1919-1920 contains enhanced provision for the following items :—

Roads and bridges	+	1·21
Buildings	+	·71
Construction of a tramway in the leased forests at Tekkadi ..	+	·40
Fire protection	+	·24
Other works in connexion with the organization, improvement and extension of forests	+	·40
	+	2·96

49-51 26. *Establishment.*—The decrease in the revised estimate for the current year as compared with the budget is chiefly under salaries due to the deputation of officers for military duty and under contingencies, counterbalanced by increase under 'Establishments' due mainly to the grant of war allowances. The increase in the budget estimate for 1919-1920 as compared with the revised estimate for the current year is chiefly due to increments payable to officers under the time scale of pay, to the provision made for the continuance during the whole of the coming year of the
50 additional temporary forest staff sanctioned in the course of the current year and to
50—51 a full year's provision being made for the grant of war allowances and for contract contingencies.

49 27. The budget estimate for 1919-1920 also provides for the reorganization of (1) the controlling staff of the Forest Department (·25) and (2) the subordinate forest
49 establishment (1·00). The provision of ·25 for item (1) represents the pay of a Chief Conservator for nine months in the coming year (·19) and of two Provincial Service officers (·06). The main features of the scheme for the reorganization of the subordinate forest establishment are an increase in the number of Rangers, Deputy Rangers, Foresters and Forest guards and an improvement in their scales of pay. The scheme involves a net extra cost of 3·74 per annum after taking into account savings under temporary establishments, and is to be introduced gradually. The Secretary of State's sanction has not yet been received and the lump provision of 1·00 covers the expenditure likely to be involved in the portion of the scheme that, it is anticipated, will be introduced in the ensuing year.

10 X. & 12. Registration.

Revenue.

—	Accounts.			Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
	1915-1916.	1916-1917.	1917-1918			
Fees for registering documents	19·46	20·51	20·39	21·00	22·00	22·46
Fees for copies of registered documents	·58	·63	·63	·68	·64	·66
Miscellaneous	3·34	3·56	3·70	3·82	3·96	3·98
Total ..	23·38	24·70	24·72	25·50	26·60	27·10

Reference to page in the Civil Budget Estimate.

Expenditure. 52–55

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Superintendence	·51	·54	·50	·51	·52	·55
District charges	12·05	12·58	12·90	13·02	14·55	15·35
Additional provision for enhanced war allowances ..	..	..	..	..	..	·30
Total ..	12·56	13·12	13·40	13·53	15·07	16·20

Revenue.

28. The budget estimate for 1919–1920 has been framed with due regard to the growth of revenue which may be expected under this head on a return to normal conditions. 16

Expenditure. 52–55

29. The minor head *Superintendence* comprises charges on account of the Inspector-General of Registration, his office establishment and contingencies, while *District charges* represent the salary of district registrars and sub-registrars and their establishments, and contingent charges. 52

30. *District charges.*—The actuals of 1917–1918 included expenditure on account of (1) the reopening of the District Registrars' offices at Nellore and Vizagapatam, (2) the raising of the remuneration of section-writers from Rs. 12 to Rs. 15 per mensem and (3) the formation of a separate Registration district for Ramnad. 53–55

The budget estimate for 1918–1919 contained, in addition to the expenditure for a full year on the three schemes mentioned above, a provision of ·09 for opening District Registrars' offices in the Kurnool and North Arcot districts, which were sanctioned with effect from the 1st April 1918 and 1st July 1918, respectively. The increase in the revised estimate for 1918–1919 as compared with the budget is accounted for by (*a*) the grant of war allowances and (*b*) the introduction from the 1st April 1918, of a scheme for the reorganization of the clerical establishments in Registration offices. The main features of the latter scheme, which involves a net extra cost of ·92 per annum, are :— 53–55 54

(1) a permanent addition of 379 clerks, and

(2) the introduction of a new scale of pay comprising five grades on Rs. 30, Rs. $27\frac{1}{2}$, Rs. 25, Rs. $22\frac{1}{2}$ and Rs. 20 in lieu of the previous scale of Rs. 25 and Rs. 20.

The budget estimate for 1919–1920, besides providing for enhanced war allowances, includes provision for the following items :—

	LAKHS.	
(*a*) Opening a District Registrar's office at Anantapur	·07	55
(*b*) Constitution of a Registration district of Palghat	·07	55
(*c*) Revision of pay of District Registrars	·12	55
(*d*) Opening new Sub-Registry offices	·15	55

23–24

* 1. Refunds and Drawbacks.†

Expenditure.

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Land Revenue	·80	·80	·89	·75	1·14	·80
Stamps	·81	·86	·87	·88	·77	·88
Excise	·30	·26	·27	·28	·26	·28
Income-tax	·13	·16	·27	·50	1·10	·75
Forest	·31	·57	·36	·34	·37	·34
Registration	·05	·04	·05	·05	·06	·05
Total ..	2·40	2·69	2·71	2·80	3·70	3·10

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

† Drawbacks occur under Customs only and are wholly Imperial.

31. The amounts shown above represent the debits to Provincial funds of the expenditure under *Refunds* in proportion to the Provincial shares of the revenues
24 under the respective heads in connexion with which refunds are made. The charges under the head are of a fluctuating character and are not subject to any departmental control. The revised estimate for 1918–1919 and the budget for 1919–1920 provide for increased refunds anticipated under Income-tax with reference to the provisions of the Indian Income-tax Act, 1918.

24–26

* 2. Assignments and Compensations.†

Expenditure.

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Inamdars and other grantees ..	·05	·05	·05	·06	·05	·05
Pensions in lieu of resumed lands ..	2·06	2·00	1·87	2·00	2·04	1·98
Malikhana	3·14	2·97	2·91	2·97	3·01	2·97
Miscellaneous Land Revenue compensations	..	..	..	..	..	..
Excise compensations . ..	·94	·93	·73	1·07	1·14	1·20
Total ..	6·19	5·95	5·56	6·10	6·24	6·20
Provincial share (one-half) ..	3·10	2·98	2·78	3·05	3·12	3·10

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

† This head is not open to discussion.

32. The minor heads here are treated as wholly Imperial, wholly Provincial, or divided between Imperial and Provincial, according to the classification of the corresponding heads of revenue. The charges consist chiefly of pensions paid to landholders as compensation for lands resumed by Government, malikhana allowances and
26 other special compensations. *Excise compensations* represent mainly the compensation paid by Government in lieu of abkāri and opium privileges which have been either leased or resumed in Native States. The main items under this head are an annual payment to the Nawab of Banganapalle for the lease to Government of the abkāri and opium revenue of that State, a compensation to the Travancore State for the suppression of ganja cultivation, and an annual refund to the French Government of the duty on opium and ganja supplied to French renters.

 Reference to page in the Civil Budget Estimate.

XII. & 13. Interest.

** Revenue.* 11-12

—	Accounts.			Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
	1915-1916.	1916-1917.	1917-1918.			
REVENUE	4·52	4·83	4·57	5·00	4·78	5·28

* Purely Imperial minor heads which are not under the financial control of this Government have been left out.

† Expenditure. 55-58(*a*)

—	Accounts.			Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
	1915-1916.	1916-1917.	1917-1918.			
EXPENDITURE	3·28	3·28	3·50	3·86	3·84	4·20

† This head is not open to discussion.

Revenue. 11-12

33. The revenue represents mainly the interest received by the Local Government on advances and loans made from the Provincial advance and loan account. This account, the capital transactions of which are outside the current budget figures, provides for the grant of loans to agriculturists, local bodies, etc. The moneys required for the loans are furnished by the Government of India. The Local Government pay interest thereon and bear losses on account of bad debts. In order to cover risks and cost of management, the Local Government charge a higher rate of interest than that which they have to pay to India.

The revenue under this head also includes interest on Government securities belonging to institutions taken over by Government, along with the endowments for the upkeep of such institutions. In spite of the enhancements which are noticed below of the rate of interest charged by the Government of India to this Government no change has at present been made in the rate charged by this Government for loans to agriculturists. The rate of interest charged on loans to local bodies made after the enhanced rates charged by the Government of India came into force has, however, been raised to 6 per cent.

Expenditure. 55-58(*a*)

34. The interest which is paid to the Government of India by the Local Government on sums placed at the disposal of the latter for advances and loans to local bodies, agriculturists, etc., is shown as expenditure under this head, this interest being calculated on the mean between the outstanding balance of the Provincial advance and loan account at the beginning and at the end of each year. The rate of interest charged to the Local Government was, until recently, $3\frac{1}{2}$ per cent per annum, but with effect from the 1st October 1916 this rate was raised to $4\frac{1}{2}$ per cent in respect of loans sanctioned by them on or after that date, and again to $5\frac{1}{2}$ per cent in respect of loans sanctioned on or after 1st April 1917, while loans sanctioned prior to those dates are charged at the old rate of $3\frac{1}{2}$ per cent.

* 18. General Administration.

59–71 † *Expenditure.*

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Salary of the Governor	1·20	1·20	1·20	1·20	1·20	1·20
Staff and household of the Governor	1·12	1·08	1·03	1·34	1·15	1·90
Expenditure from contract allowance	·69	·59	·59	·59	·59	·59
Sumptuary allowance ..	·07	·07	·07	·07	·07	·07
Tour expenses	·37	·39	·38	·55	·39	·55
Executive Council	2·26	2·26	2·25	2·27	2·30	2·30
Legislative Council	·18	·20	·22	·20	·23	·21
Civil Secretariats	6·45	6·27	6·96	6·55	7·19	7·01
Board of Revenue, Financial Commissioner and Establishments ..	2·00	1·91	1·95	1·88	1·99	1·89
Civil Offices of Account and Audit.	1·17	1·18	1·20	1·21	1·24	1·27
Additional provision for enhanced war allowances	..	..	..	..	..	·10
Total ..	15·51	15·15	15·85	15·86	16·35	17·09

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.
† Statutory charges under this head are not open to discussion.

62–63 35. *Staff and household of the Governor.*—The expenditure on the purchase and maintenance of furniture, carpets, and other equipment for Government houses, is
62 shown under this minor head. The increased provision in the budget estimate for 1919–1920 over the revised estimate for the current year represents mainly the non-
62 recurring allowances for renewal of furniture and carpets for the incoming Governor.

65–70 36. *Civil Secretariats.*—The increase in the revised estimate for 1918–1919 over
65 the current year's budget estimate is chiefly due to the formation of the Revenue
68 (Special) Department for dealing with matters connected with the war and the developmental departments such as Industries. It has not yet been found possible to abolish this additional Secretariat because there is much work still continuing in connexion with demobilization, winding up enemy concerns, and the like. Meanwhile the question of converting it into a development Secretariat to deal with the branches of administration concerned with the development of the industries, agriculture, fisheries, forests and other resources of the Presidency is under consideration.

The provision under the Home Secretaryship has been increased by ·03 with reference to the decision of the Government of India to grant any officer of the Provincial Civil Service who may hold this appointment a local allowance of Rs. 250 in addition to the duty allowance of Rs. 160.

12–13 XVI-A. and 19-A. Law and Justice—Courts of Law.

* *Revenue.*

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Sale-proceeds of unclaimed and escheated property	·23	·34	·79	·24	·23	·24
Court-fees realized in cash	·32	·36	·38	·37	·36	·39
General fees, fines and forfeitures ..	10·89	9·88	9·58	9·70	8·94	9·67
Pleadership examination fees ..	·12	·14	·14	·18	·12	·14
Miscellaneous fees and fines ..	·16	·16	·16	·17	·18	·17
Miscellaneous	·28	·51	·29	·13	·27	·30
Total ..	12·00	11·39	11·34	10·79	10·10	10·91

* This head is not open to discussion.

* *Expenditure.* 72–88

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
High Court	12·45	11·89	11·16	12·16	11·19	12·02
Law Officers	2·57	2·79	2·62	2·81	2·71	2·82
Administrator-General	·26	·23	·23	·26	·20	·27
Presidency Magistrates' Courts ..	·69	·72	·74	·70	·75	·76
Civil and Sessions Courts ..	38·72	39·55	40·08	42·09	43·29	47·02
Court of Small Causes	1·05	1·31	1·33	1·31	1·34	1·35
Criminal Courts	27·43	27·63	27·62	28·38	29·04	29·82
Pleadership Examination charges ..	·05	·06	·10	·10	·09	·10
Refunds	1·26	1·29	1·25	1·32	1·09	1·35
Additional provision for enhanced war allowances.	..	..	..	..	..	3·25
Total ..	84·48	85·47	85·13	89·13	89·70	98·76

* Statutory charges under this head are not open to discussion.

Revenue. 12–13

37. The principal source of revenue is *General fees, fines and forfeitures.* The revenue under this minor head is, however, liable to fluctuations as it depends largely on the amount of judicial fines inflicted. The receipts under the minor head *Pleadership Examination Fees* are also liable to fluctuations, as they depend upon the number of candidates appearing.

Expenditure. 72–88

38. *High Court.*—Under this minor head are shown the salaries of the Judges and officers and establishments of the High Court, and the connected contingent expenditure. The high actuals in 1915–1916 were due chiefly to expenditure on printing and translation work executed on behalf of suitors. The charge is covered by receipts credited to the same account.

The decrease in the revised estimate for 1918–1919 as compared with the budget 72
is due mainly to savings in establishment charges and to smaller expenditure on
printing and translation work. The budget estimate for 1919–1920 has been framed 75
on the basis of the continuance of the twelve Judges throughout the year.

39. *Law Officers.*—This minor head comprises the charges on account of the 75–76
Advocate-General, the Government Solicitor, the Government Pleaders at Madras and in the mufassal, and the appointment of a separate Public Prosecutor in Madras to discharge duties formerly devolving on the Government Pleader. It also includes
the fees paid by Government to pleaders in civil and criminal cases. 77–82

40. *Civil and Sessions Courts.*—To this minor head are debited the charges in connexion with the City Civil Court, the Courts of District and Sessions Judges, Subordinate Judges and Munsifs, the judicial establishments of the Government Agents in Ganjām, Vizagapatam and Gōdāvari, and process-serving and copyist establishments. The gradual increase in expenditure is due mainly to the additional temporary courts which it has been found necessary to open in various districts.

The grant of war allowances to establishments drawing Rs. 50 and under 80
accounts for the increase in the revised estimate for 1918–1919 over the budget. The increase is, however, partly counterbalanced by the lapse of the lump provision of ·40 for the creation of a District and Sessions Court at Anantapur and savings
under copyists' establishments and in the contract contingent expenditure of mufassal 78
courts.

The budget estimate for 1919–1920 includes ·20 representing 6 months' charges 78
on account of the creation of a District and Sessions Court at Anantapur and
provides for the continuance throughout the year of 22 temporary Sub-Courts and 79

27 District Munsifs' Courts; it also contains an enhanced provision of ·70 on account of war allowances in addition to the enhanced allowances included in the sum of 3·25 entered in the summary. The following lump provisions have also been entered in the budget:—

82 ·30, anticipated increase for additional process-serving establishment.

77 ·82, to pay for a permanent increase in the number of civil courts and the consequent permanent appointment and regrading of Sub-Judges and District Munsifs and

77 ·73, to pay for revision of the pay of clerical establishments in mufassal courts.

84–87 41. *Criminal Courts.*—Under this minor head, the variations in the figures follow the corresponding alterations under the minor head 3-A. LAND REVENUE—*Charges of District Administration*, a portion of which is transferred to this head. A larger provision under 'supplies and services' and 'contingencies' contributes to the increase in the budget estimate for 1919–1920 over the revised estimate for 1918–1919.

13 **XVI-B. & 19-B. Law and Justice—Jails.**

Revenue.

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Jails	·08	·07	·09	·07	·12	·08
Jail manufactures	5·03	5·62	7·61	6·03	9·80	7·00
Total ..	5·11	5·69	7·70	6·10	9·92	7·08

88–93 *Expenditure.*

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Jails	11·36	11·41	11·10	11·58	12·72	12·78
Jail manufactures	3·92	4·22	5·60	4·45	7·84	5·31
Additional provision for enhanced war allowances.	..	..	..	..	..	·14
Total ..	15·28	15·63	16·70	16·03	20·56	18·23

13 *Revenue.*

42. The main source of receipts under the major head LAW AND JUSTICE—JAILS is the sale-proceeds of articles manufactured in jails and supplied to public departments.

43. *Jail manufactures.*—Large supplies to the Military Department contribute to the increase in the revised estimate for 1918–1919.

88–98 *Expenditure.*

44. Under this head are shown (*a*) the expenditure connected with the staff employed in the supervision of jails, (*b*) the charges for the maintenance of convicts, and (*c*) the cost of the purchase of raw materials for jail manufactures. Items (*b*) and (*c*) are fluctuating, being dependent on the strength of the jail population and on demands for jail industries. Variations in the prices of food-grains, and outbreaks of epidemic diseases in jails, also affect the charges for maintenance of prisoners.

88 45. *Jails.*—The increase in the revised estimate for 1918–1919 as compared with the budget for that year occurs mainly under "Dietary Charges". Against the current year's budget estimate of 4·95 for this item, the revised estimate for 1918–

1919 and the budget for 1919–1920 are placed at 5·72 and 5·50, respectively. The budget for 1919–1920 contains additional provision for the salaries of officers and war allowances. 88 89

46. *Jail manufactures.*—The estimates have, as usual, been framed with reference to the probable demands for jail manufactures next year. The increase in the revised estimate for 1918–1919 as compared with the budget for that year is due to heavy demands for jail-made goods, chiefly from the Military Department. The budget for 1919–1920 does not anticipate a continuance of such demands. 93

XVII. & 20. Police.

Revenue. 13–14

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Police supplied to Municipal, Cantonment and Town funds ..	·01	..	..	..	..	..
Police supplied to public departments, private companies and persons	·49	·56	·63	·58	·64	·72
Presidency Police	·61	·67	·66	·69	·65	·65
Fees, fines and forfeitures	3·70	3·70	3·87	3·76	3·79	3·82
Superannuation receipts	·04	·03	·04	·04	·04	·04
Miscellaneous	·22	·24	·20	·25	·21	·23
Total ..	5·07	5·20	5·40	5·32	5·33	5·46

Expenditure. 93–121

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Presidency Police	5·65	5·88	5·86	6·11	6·12	6·60
Superintendence	2·20	2·28	2·24	2·23	2·31	2·23
District Executive Force	79·96	84·50	86·79	89·00	89·07	90·42
Village Police	15·40	15·40	15·45	15·77	15·48	15·94
Criminal Investigation Department	1·68	1·63	1·61	1·69	1·65	1·68
Railway Police	1·46	1·38	1·40	1·50	1·43	1·49
Cattle Pounds	2·33	2·37	2·30	2·36	2·27	2·39
Miscellaneous	1·41	1·30	1·67	2 06	2·11	2·25
Refunds	·01	·01	·01	·01	·02	·01
Additional provision for enhanced war allowances	..	..	..	..	..	13·50
Total ..	110·10	114·75	117·33	120·73	120·46	136·51

Revenue. 13–14

47. The receipts under this head consist mainly of (*a*) fees and fines levied under the Cattle Trespass Act, 1871, (*b*) the recovery of the cost of the police supplied to public departments, private companies and persons, and (*c*) fees levied under the Madras Hackney Carriage Act, 1911, and the Indian Motor Vehicles Act, 1914.

Expenditure. 93–121

48. The cost of the establishments maintained in connexion with cattle pounds is debited to this head, but the bulk of the expenditure relates to the Police department. The charges relating to the establishment and maintenance of settlements for

the reclamation of criminal tribes and for the reception of prisoners are also recorded under the minor head *Miscellaneous*. The settlements for the reception of prisoners have however been abolished as such since July 1917 and have been constituted as reformatory settlements under the Criminal Tribes Act.

94–98 49. *Presidency Police.*—The budget estimate for 1919–1920 allows for a full
94 year's provision for a second Assistant Commissioner of Police in the Madras City, an
95 increase in the number of city sub-inspectors and sergeants and better recruitment
in the town and suburban police force. It also includes the usual lump grant of ·22
95 for the renting of quarters for subordinate police officers in the Madras City.
All subordinate officers of the City Police are entitled to free quarters, and residences are being constructed for them as funds are available. In the meanwhile the Inspector-General of Police has been empowered to rent houses for such of these officers as have not yet been provided with Government quarters.

98–99 50. *Superintendence.*—The salaries of the Inspector-General and of the Deputy
Inspectors-General and of their establishments are accounted for under this minor head.

99–107 51. *District Executive Force.*—The salaries of District Superintendents, Assistant
and Deputy Superintendents and of their establishments, and the cost of the District Police force, the Provincial Training School at Vellore and the recruit schools for constables are included under this minor head.

52. The scheme for the revision of the pay of the mufassal constabulary was brought into effect during 1916–1917 and it has contributed to increased expenditure from and after that year. The budget for 1918–1919 provided for the full sanctioned strength of the District Police force less probable savings representing the cost of so much of the force as was not likely to be recruited in 1918–1919. Savings are anticipated under 'Salaries' owing to several Assistant Superintendents having
100 joined the Indian Army Reserve of Officers. There is also a saving under Police
102–106 Force—General and Rewards. These savings are more than counterbalanced by the
increases due to the grant of war allowances to the Police executive staff from the
103 1st January 1919 and by larger expenditure on the police entertained in consequence
of plague. The budget estimate for 1919–1920 provides for the return of officers now on military duty and better recruitment. Larger provision has been made under
105 travelling allowances as police constables have now been granted increased daily allow-
ances and the concession of drawing family travelling allowance for journeys on transfer exceeding 200 miles. Larger provision has also been made under 'Supplies
106 and services', chiefly in connexion with clothing, uniforms, arms and accoutrements
and rewards. The lump provision of ·73 entered in the budget for 1918–1919 for
107 the renting of quarters for the mufassal constabulary has been repeated in the ensuing
year's budget.

107 53. The expenditure in connexion with police talaiyaris appears under the minor
head *Village Police*. Savings anticipated in the provision for talaiyaris in proprietary tracts account for the decrease in the revised estimate under this minor head.

108–109 54. The charges of the *Criminal Investigation Department* including the finger-
print establishment, which forms part of this branch, are shown under the fifth minor head. The department is controlled by a Deputy Inspector-General who also supervises the Railway Police.

109–116 55. The minor head *Railway Police* includes the cost of the police staff employed
on railways, and one-fourth of the salary of the Deputy Inspector-General for Criminal Investigation and Railways, and of his office establishment. The cost of supervision and of the police executive staff is distributed among the railway companies concerned in proportion to mileage. Seven-tenths of the aggregate cost is recoverable from the companies, the recoveries being shown as deductions from charges.

116 56. Under the next minor head is shown the expenditure on account of *cattle
pounds* in the mufassal, the charges on account of the pounds in Madras being debited to the minor head *Presidency Police*.

117–121 57. *Miscellaneous.*—The budget estimate for 1918–1919 included a lump provision
of ·50 for the construction of school buildings in connexion with the industrial home
121 for the children of criminals at Perambūr. A sum of ·20 only is expected to be

 Reference to page in the Civil Budget Estimate.

spent in the current year and a provision of ·40 has been included in the budget estimate for 1919–1920. The budget for 1919–1920 also includes provision for non-recurring expenditure in the settlement at Bhumannagadda, Chittoor district, on various objects, such as the construction of a boarding school and an inspection bungalow. 121 120

XVIII. & 21. Ports and Pilotage.

Revenue. 14

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Revenue	..	·01	·004	..	·01	·01

Expenditure. 122

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Marine establishments	·47	·37	·51	·43	·49	·49

Revenue. 14

58. The actuals for 1917–1918 (Rs. 410) represent chiefly the value of unserviceable stores taken over by the Public Works Stores from the Agent for Government Consignments.

Expenditure. 122

59. The charges under this head relate to the office of the Agent for Government Consignments.

XIX. & 22. Education.

Revenue. 14–15.

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Fees — Government Colleges—General.	1·20	1·27	1·33	1·30	1·40	1·63
Fees—Government Colleges—Professional.	1·09	1·23	1·29	1·19	1·48	1·49
Fees—Schools—General	·40	·42	·43	1·32	·40	1·46
Fees—Schools—Special	·13	·14	·14	·15	·17	·23
Income from Endowments	·01	.01	..	..	..	..
Contributions	..	..	·04	..	·07	·05
Miscellaneous	·27	·47	·32	·32	·27	·34
Total ..	3·10	3·54	3·55	4·28	3·79	5·20

122–140. *Expenditure.*

—	Accounts. 1915–1916.	1916–1917.	1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
University	·85	1·03	·85	·99	·99	2·05
Direction	·91	·92	·94	·91	1·02	·87
Inspection	8·47	8·47	8·71	9·26	9·06	9·94
Government Colleges—General ..	4·06	4·61	4·48	4·92	4·59	5·47
Government Colleges—Professional.	2·54	2·80	3·29	3·57	3·38	3·68
Government Schools—General ..	21·15	22·34	31·51	31·83	40·22	46·67
Government Schools—Special ..	7·61	8·19	8·73	10·19	9·57	12·44
Grants-in-aid	29·50	32·91	33·52	38·74	37·13	43·16
Scholarships	1·44	1·58	1·67	1·71	1·68	1·93
Miscellaneous	·43	·30	·33	·36	·33	·36
Refunds	·01	·02	·02	·02	·03	·02
Lump allotment for the development of primary education.	..	..	..	5·50	..	..
Lump allotment for taking over the management of four secondary schools.	..	..	..	1·11	..	1·32
Lump allotment for opening three Government secondary schools for girls.	..	..	..	..	..	·23
Lump allotment for Medical inspection of schools	..	..	..	* ·08	* ..	* ·14
Other lump allotments	..	..	..	3·79	..	..
Additional provision for enhanced war allowances.	..	..	..	..	..	·70
Total ..	76·97	83·17	94·05	112·98	108·00	128·98

Revenue.

14 60. *Fees—Government Colleges—General and Professional.*—The figures under these two minor heads depend upon the strength of the Government Arts Colleges and of the Law College. The budget estimate for 1919–1920 under "Government Colleges—General," takes credit for ·23 being the anticipated fee-income from the Victoria College, Palghat, to be taken under Government management.

15 61. *Fees—Schools—General.*—The budget for 1918–1919 took credit for ·89, being the estimated fee-income from secondary schools to be taken under Government management. The scheme will, however, not be introduced in 1918–1919. The budget for 1919–1920 includes (*a*) ·89, being the fee-income from the schools referred to above, and (*b*) ·14 being the fee-income from the school department of the Palghat College which is also to be taken under Government management.

122–140 *Expenditure.*

122 62. *University.*—The budget estimate of 2·05 for 1919–1920 is made up of (*a*) ·65 being the recurring Imperial grant, (*b*) ·20 for expenses in connexion with travelling allowances to Fellows, (*c*) ·20 (against ·13 in 1918–1919) as a grant towards the cost of publishing a Tamil lexicon, making a total of ·87 out of 1 lakh promised, and (*d*) 1·00 for a further instalment for expenditure on the construction of the University library buildings, thus completing the promised grant of 3·00.

123–126 63. *Inspection.*—Of the 75 posts of additional Sub-Assistant Inspectors of Schools
124 which have been sanctioned temporarily from time to time in order to cope with the increased work resulting from the advance of primary education, 54 posts have since been added to the permanent cadre. The variations between the figures relating to
124–125 the budget and revised estimate for 1918–1919 occur mainly under "Salaries" and "Allowances." The budget for 1919–1920 includes a total provision of ·60 (which comes out of the recurring Imperial grant of 5·50 for the development of primary
125 education—vide paragraph 73 infra), for (i) appointment of an additional inspectress of schools (·13), (ii) addition of four Inspectors' circles (·23), and (iii) appointment of twelve additional Sub-Assistant Inspectors (·24).

* The expenditure in the revised estimate for 1918–1919 is included under "Government Schools—General—Secondary schools for boys—Supplies and Services" (page 132, Civil Budget Estimate).

 Reference to page in the Civil Budget Estimate.

64. *Government Colleges—General.*—The decrease in the revised estimate for 1918–1919 as compared with the budget for that year occurs chiefly under "Supplies and Services—European Stores." The revised estimate for the current year includes expenditure on account of (1) the Ceded Districts College at Anantapur which has been raised to the status of a first-grade College, (2) additional Assistant Lecturers in the Presidency, Kumbakonam, Rajahmundry and Mangalore Colleges, and (3) the College for Muhammadans which has been opened in the Government Madrasa-i-Azam, Madras. 126–128 127

The budget for 1919–1920 contains provision for the Palghat College which it is proposed to take under Government management, and for larger allotments under "Supplies and Services." 128

65. *Government Schools—General.*—The details of the figures under this minor head are :— 131–134

—	Accounts, 1917–1918.	Budget, 1918–1919.	Revised, 1918–1919.	Budget, 1919–1920.
(*a*) Government Schools, proper (secondary and elementary schools for boys and girls) ..	4·21	4·82	4·80	5·67
(*b*) Payments in support of local board and municipal schools (secondary, elementary and sessional).	27·30	27·01 + 2·20 *	35·42	41·00
Total ..	31·51	31·83 + 2·20 *	40·22	46·67

* For opening new board high and middle schools (2·09) and night schools (·11).

66. *Government Schools—Proper.*—The budget for 1919–1920 contains larger provision for "Allowances," "Supplies and Services" and "Contingencies" and includes allotments of (i) ·13 for Muhammadan secondary schools recently opened at Kurnool and Guntūr, (ii) ·05 for a Muhammadan secondary school to be opened at Trichinopoly, (iii) ·14 for the opening of three secondary schools for girls (Masulipatam, Cuddalore and Mangalore), (iv) ·06 for the reorganization of the girls' schools at Vizianagram, Suryaraopet and Guntūr, and (v) ·09 for improvement of Muhammadan education. 131–134 132 133 134 131

67. *Payments in support of local board and municipal schools.*—It is under this sub-head and under the minor head "Grants-in-aid" that the bulk of the expenditure in connexion with the expansion and improvement of elementary education occurs. The following statement shows the details of the charges under this sub-head :— 131

—	Actuals, 1917–1918.	Budget, 1918–1919.	Revised, 1918–1919.	Budget, 1919–1920.
Recurring.				
(i) Elementary schools	19·01	16·28 (*a*)+4·50 (*b*)+1·23	21·94 + *·01*	21·94 + *·01*
(ii) For opening new elementary schools and strengthening existing elementary schools..	..	..	*1·60*	4·07 + *2·00*
(iii) For raising the minimum pay of teachers in elementary schools	..	..	..	*1·27*
(iv) Night schools	..	[(*c*) ·11]	·11	·12
(v) Secondary and sessional schools	1·69	1·92 + ·11	2·05	2·05
(vi) New Board high and middle schools	..	[(*c*) 2·09]	2·09	2·09
Total ..	20·70	24·04 [(*c*)+2·20]	26·19 + *7·61*	30·27 + *3·28*

NOTE.—The figures in italics represent expenditure from the recurring Imperial grant of 5·50—vide paragraph 73 infra.

(*a*) For opening new elementary schools, proposals in regard to which were sanctioned in 1917–1918.
(*b*) For raising the minimum pay of teachers proposals in regard to which were sanctioned in 1917–1918.
(*c*) These were entered as lump allotments in the summary under the major head in the budget for 1918–1919.

——	Actuals, 1917–1918.	Budget 1918–1919.	Revised 1918–1919.	Budget 1919–1920.
Non-recurring.				
(vii) Elementary schools	3·41	1·00	2·00 + *3·67*	3·85
(viii) Secondary schools	3·19	(*a*) 1·97	(*a*) 1·95	(*a*) 3·60
Total ..	6·60	2·97	3·95 + *3·67*	7·45
Grand Total ..	27·30	27·01 +2·20	30·14 + *5·28*	37·72 + *3·28*

NOTE.—The figures in italics represent expenditure from the recurring Imperial grant of 5·50—vide paragraph 73 infra.

(*a*) Includes ·10 for equipment.

68. *Item (ii).*—Proposals costing 6·07 per annum have been sanctioned recently. They are made up of—

(*a*) 4·48 for opening 1,170 new elementary schools (1,023 under local boards and 147 in municipalities) ;
(*b*) ·87 for strengthening the staff of 562 schools ; and
(*c*) ·72 for opening higher standards in 300 existing schools.

6·07

69. *Item (vi).*—With the object of providing additional facilities for secondary education and of relieving congestion in the existing secondary schools in the Presidency, 18 of the incomplete secondary schools managed by local bodies have been raised to the grade of complete secondary schools and 49 new middle schools have been opened in the course of the current year under the management of local bodies.

70. *Items (vii) and (viii).*—The budget for 1919–1920 includes the following allotments which have been entered in accordance with the recommendation of the Finance Committee of January 1919 :—

(1) Grants to local bodies for elementary school buildings	3·85
(2) Grants to local bodies for secondary school buildings	2·50
(3) Grants to local bodies for the equipment of secondary schools	1·00
Total ..	7·35

135—139 71. *Government Schools—Special.*—The decrease in the revised estimate for
135–137 1918–1919 as compared with the budget for that year occurs chiefly under the provi-
135 sion for training schools for masters and mistresses and in the allotment of ·62 for opening manual training centres. Of this latter amount, a sum of ·06 will be spent on equipment, while ·21, representing expenditure on buildings, will appear under the head "45. CIVIL WORKS—Public Works Department." The balance of ·35 has been resumed and provided for in the budget for 1919–1920 under "45. CIVIL WORKS—Public Works Department."

138–139 The revised estimate for 1918–1919 includes expenditure on account of (1) the
122 Civil Engineering School, Vizagapatam (a provision of ·31 was entered in the
139 budget in the summary under the major head) ; and (2) the Institute of Commerce, Madras.

The budget for 1919-1920, besides providing for a full year's charge on account
135–137 of these two institutions, contains enhanced provision for training schools for masters and mistresses and allotments for the following purposes :—

135 (*a*) ·20 for manual training centres (in addition to ·35 entered for buildings under 45. Civil Works—Public Works Department).
(*b*) ·25 for opening two agricultural middle schools (in addition to ·25 entered for buildings under 45. Civil Works—Public Works Department) ; and
(*c*) ·66 for opening three elementary training schools.

 Reference to page in the Civil Budget Estimate.

It also includes ·53 from the recurring Imperial grant of 5·50—vide paragraph 73 infra—for opening (1) a higher elementary training school at Amalapur (·23), (2) a training school for Muhammadan women at Trichinopoly (·12), (3) a secondary training class at Ranipet (·04) and (4) an additional elementary training school (·14). 135

72. *Grants-in-aid.*—The total figures under this minor head may be broadly classified as follows :— 140

——	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
A—Recurring.						
(1) Teaching grants—elementary schools	16·07	17·50	19·25	19·89	20·89	21·39 + 1·00*
(2) Teaching grants—training schools, including stipendiary grants	1·44	1·36	1·60	2·27	2·36	2·45 +·09*
(3) Teaching and other grants to colleges, secondary schools, and schools other than elementary	7·85	7·92	8·71	9·32	9·46	9·97
Total (recurring) ..	25·36	26·78	29·56	31·48	32·71	33·81 + 1·09 *
B—Special.						
(4) Grants for buildings, furniture, apparatus, hostels, etc. ..	4·14	6·13	3·96	7·26	4·42	8·26
Grand total ..	29·50	32·91	33·52	38·74	37·13	43·16

* From the Imperial recurring grant of 5·50.

Item (4).—The decrease in the revised estimate occurs under building grants.

In accordance with the recommendation of the Finance Committee of January 1919, the budget for 1919–1920 includes a total provision of 1·50 for (i) grants to aided secondary schools for equipment (1·00) and (ii) grants for playgrounds (·50).

73. *Lump allotment for the development of primary education.*—With effect from 1918–1919 the Government of India have sanctioned a recurring assignment of 5·50 from Imperial revenues for the development of primary education. This sum, which was entered as a lump allotment in the budget for 1918–1919 in the summary under the major head has been distributed among the several minor heads both in the revised estimate for 1918–1919 and in the budget for 1919–1920 as shown below :— 122

REVISED ESTIMATE FOR 1918–1919.

22-*E. Government Schools—General—*

(1) Subsidies to local bodies for opening elementary schools	..	1·60
(2) Subsidies to local bodies for elementary school buildings	..	3·67
(3) Subsidy to Gudiyattam municipality	..	·01
22-*F. Government Schools—Special—*		
(4) Schools for boys of fishermen under the Fisheries department	..	·22
		5·50

BUDGET FOR 1919–1920.

(*a*) 22-*B. Inspection—*

(i) Appointment of an additional Inspectress of Schools (including allowances, supplies and services) ..	·13	
(ii) Addition of four Inspectors' circles	·23	
(iii) Appointment of twelve additional Sub-Assistant Inspectors	·24	
		·60

Reference to page in the Civil Budget Estimate.

(*b*) 22-*E*. *Government Schools—General—*

(iv) Opening of new elementary schools	2·00	
(v) Raising the minimum pay of teachers in elementary schools	1·27	
(vi) Subsidy to Gudiyattam municipality	·01	
		3·28

(*c*) 22-*F*. *Government Schools—Special—*

(vii) Opening of a higher elementary training school at Amalapur	·23	
(viii) Opening of a training school for Muhammadan women at Trichinopoly	·12	
(ix) Opening of a secondary training class at Ranipet ..	·04	
(x) Opening an additional elementary training school ..	·14	
		·53

(*d*) 22-*G*. *Grants-in-aid—*

(xi) Raising the teaching grant of teachers in aided elementary schools	1·00	
(xii) Subsidy to aided secondary schools for training teachers	·09	
		1·09
		5·50

73*a*. *Lump allotment for medical inspection of schools.*—In accordance with the recommendation of the Finance Committee, the provision of ·08 originally entered in the budget for 1919–1920 has been raised to ·14.

122 74. *Other lump allotments.*—The following items which appeared as lump allotments in the budget estimate for 1918–1919 have, in the revised estimate for 1918–1919 and the budget estimate for 1919–1920, been entered under the minor heads specified against each :—

(*a*) Opening new Board high and middle schools.	2·09	Government Schools—General.
(*b*) Improvement of Muhammadan education.	·75	Government Colleges—General. Government Schools—General—Scholarships.
(*c*) Civil Engineering school, Vizagapatam.	·31	Government Schools—Special.
(*d*) Female education	·53	Government Schools—General. Government Schools—Special.
(*e*) Night schools	·11	Government Schools—General.
	3·79	

75. The budget figure under the major head which stood at 94·79 in 1917–1918 rose to 112·98 in 1918–1919 after including the recurring Imperial grant of 5·50 given by the Government of India with effect from the current year for the development of elementary education. The budget for 1919–1920 is placed at 128·98 which exceeds the current year's budget by 16·00. Of this excess, a sum of 6·34 represents recurring charges for the improvement and expansion of elementary education. This sum of 6·34 is made up of 4·00 for subsidies to local bodies for elementary schools, ·66 for opening three elementary training schools, and 1·68 for teaching grants to aided elementary and training schools.

XX-A. & 24-A. Medical.

Revenue. 5–16

—	Accounts. 1915-1916.	Accounts. 1916-1917.	Accounts. 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
Medical School and College fees ..	·41	·43	·49	·50	·61	·60
Hospital receipts	·37	·40	·44	·45	·54	·48
Lunatic Asylum receipts	·23	·23	·25	·25	·24	·25
Contributions	·20	·29	·30	1·04	1·40	1·26
Miscellaneous	·07	·07	·09	·11	·11	·12
Total ..	1·28	1·42	1·57	2·35	2·90	2·71

Expenditure. 141–177

—	Accounts. 1915-1916.	Accounts. 1916-1917.	Accounts. 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
Medical establishment	4·21	4·55	4·43	4·63	4·61	5·33
Hospitals and dispensaries ..	7·63	8·29	11·75	14·35	14·42	22·49
Grants for medical purposes ..	·17	·01	·02	·02	·15	·15
Medical Schools and College ..	2·78	3·21	3·53	4·86	4·64	5·32
Lunatic Asylums	1·68	1·60	1·66	1·89	1·80	2·10
Chemical Examiner	·27	·32	·32	·33	·30	·33
Refunds	·03	·01	·02	·02	·03	·02
Revision of pay of Sub-Assistant Surgeons.	..	..	..	·24		..
Constitution of a women's subordinate medical service.	..	..	..	..	..	·15
Post-graduate course for Civil Assistant Surgeons.	..	..	..	..	..	·25
Medical School for Women at Madras.	..	..	..	..	..	·50
Additional provision for enhanced war allowances.	..	..	..	..	..	·03
Total ..	16·77	17·99	21·73	26·34	25·95	36·67

76. The receipts and charges on account of sanitation were prior to the year 1916–1917 exhibited under the major head 'Medical.' In view of the increased interest now taken in sanitation, it was decided in 1916–1917 to create a separate major head for this purpose in order to bring out more prominently the provision made and the expenditure incurred on this object. The former heads XX. & 24. Medical were accordingly subdivided into XX-A. & 24-A. Medical and XX-B. & 24-B. Sanitation.

Revenue. 15–16

77. *Medical school and college fees.*—The increase from 1917–1918 is due to the increased rate of fees levied from private pupils and students coming from other provinces and Native States, to the opening of an additional medical school at Calicut and to increases in the number of pupils.

78. The minor head *Lunatic Asylum receipts* comprises payments by private persons for the maintenance of lunatics, and the sale-proceeds of work executed by patients in lunatic asylums. 15

79. *Contributions.*—The figures for 1918–1919 and 1919–1920 under this minor head include (i) the contributions from local bodies in consequence of the transfer of headquarter hospitals to Government, and (ii) the contribution of ·29 from the Madras Corporation, towards the maintenance of Government hospitals and dispensaries in the city (·20) and of the Georgetown dispensary (·09). 16

141-177 *Expenditure.*

141-143 80. *Medical establishment.*—Since 1914–1915, there has been a decrease under this head, owing mainly to savings in the salaries of Indian Medical Service officers transferred to military duty in connexion with the war. The figures from 1916–1917 include additional expenditure on account of the revision of the pay of civil assistant surgeons, under which they were placed on a time-scale of pay rising from Rs. 100 to Rs. 300 with two senior grades on Rs. 325 and Rs. 350.

142 The increase in the budget estimate for 1919–1920 allows for the return of officers from military duty on demobilization being ordered.

143-169
143 81. *Hospitals and dispensaries.*—With effect from the year 1915–1916, grants to local and private bodies in aid of medical buildings have been shown under this minor head instead of under Civil Works.

145-146 The figures from 1916–1917 include expenditure on account of the maintenance of the new Rayapuram Hospital.

The increase in the actuals for 1917–1918 as compared with the previous year represents mainly large non-recurring grants given to local bodies for medical
143 buildings. The revised estimate for the current year, besides including provision for similar grants to local and private bodies, takes account of the charges in connexion with the transfer of the management of headquarter hospitals to Government for which a lump provision of 2·50 was entered in the budget estimate for 1918–1919.

143 81*a*. The budget for 1919–1920 includes a provision of ·10 for the appointment of travelling sub-assistant surgeons in mufassal hospitals which has been entered in pursuance of the acceptance of a resolution moved during the discussion of the Amended Draft Financial Statement.

82. The large increase in the budget estimate for 1919–1920 is due to the following causes:—

144-150 (*a*) Increased provision for salaries and supplies and services under Presidency Hospitals and dispensaries.

(*b*) Provision for the taking over of the Royapetta Hospital by Government.

143 (*c*) Increase under mufassal hospitals and dispensaries on account of additional provision for headquarter hospitals taken over by Government from local bodies.

143 (*d*) Reorganization of certain hospital establishments.

168 (*e*) Larger provision on account of half grants for new hospitals opened by local bodies.

168 (*f*) Lump provision of ·50 on account of grants to private hospitals.

143 *Item* (*b*).—The taking over of the Royapetta Hospital by Government is under consideration and a provision of 3·25 has been entered for this purpose.

151 *Item* (*c*).—The hospital at Bellary was taken under Government management from the 1st December 1917 and the headquarter hospitals at Coimbatore, Anantapur,
151 Berhampur, Chingleput, Chittoor, Cocanada, Cuddapah, Guntūr, Madura, Masulipatam, Ramnad, Tanjore and Vellore were taken under Government management with effect from the 1st April 1918. The hospitals at Cuddalore and Vizagapatam were taken over by Government with effect from 1st July 1918 and the hospitals at Kurnool and Mangalore will be transferred to Government from the 1st April 1919.

143 *Item* (*d*).—Provision has been made for the reorganization of the establishment of mufassal headquarter hospitals (·20), Presidency medical institutions (·06) and the X-ray department in the Government General Hospital, Madras (·06).

168 *Item* (*e*).—A provision of ·55 (·18 for municipalities and ·37 for district boards) has been made, as against ·45 in the current year, to meet half the initial and recurring charges of new hospitals and dispensaries opened by local bodies under the undertaking given by Government in March 1915. This amount is intended to meet recurring grants in respect of institutions opened up to the end of 1918–1919 and the initial charges for institutions to be opened in 1919–1920. The recurring grants for the latter are payable only with effect from 1920–1921.

83. On the recommendation of the Finance Committee a total provision of 3·00 has been entered in the budget estimate for 1919–1920 for grants to local bodies for medical buildings.

84. *Grants for medical purposes.*—With reference to the revised classification referred to in paragraph 76 ante, charges incurred on preventive measures in connexion with bubonic plague and the contribution of Government to the Pasteur Institute at Coonoor are now shown under the major head 24-B. Sanitation.

 Reference to page in the Civil Budget Estimate.

The grant hitherto paid to the Provincial Committee of the Countess of Dufferin's Fund to enable them to give stipends to women desirous of studying medicine has, with effect from the 1st September 1916, been disbursed direct from Provincial funds without the intervention of the committee. The expenditure is accordingly now debited to the more appropriate minor heads, Medical Schools and College, and 22-H. Education—*Scholarships.*

The increase in the revised estimate for the current year over the budget 169
estimate is due to the inclusion of provision for the training of sub-assistant surgeons in Ankylostomiasis (·03) and for investigation of indigenous drugs (·10). The budget 169
estimate for 1919–1920 contains a provision of ·13 for the latter purpose.

85. *Medical College and Schools.*—The increase in the budget estimate for 169–173
1919–1920 over the revised estimate for the current year occurs mainly under "Salaries" and is due to the increase in the number of instructors employed in the various medical schools and to the grant to them of teaching and hospital allowances at enhanced rates. This is counterbalanced to a small extent by a decrease under "Allowances."

86. *Lunatic Asylums.*—The increase in the budget estimate for 1919–1920 as 174–176
compared with the revised estimate for 1918–1919 occurs mainly under '*Supplies and Services*' and allows for a larger number of inmates and also for the rise in prices of provisions, bedding and clothing.

XX-B. & 24-B. Sanitation.

Revenue. 16

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Sanitation and Vaccination receipts.	·11	·18	·16	·14	·47	·15

Expenditure. 177–185

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Sanitation and Vaccination establishment.	2·09	1·94	1·94	2·35	2·33	2·79
Grants for sanitary purposes ..	29·88	13·56	12·00	9·53	9·69	18·43
Expenses in connexion with Bubonic Plague, Malaria and Epidemics.	1·31	1·28	1·50	1·62	1·51	1·80
Bacteriological Laboratories and Pasteur Vaccine Institutes.	·23	·26	·98	·87	1·16	1·27
Refunds	..	·01	·01	·01	·01	·01
Additional provision for enhanced war allowances	..	..	..	..	...	·05
Total ..	33·51	17·05	16·43	14·38	14·70	24·35

Revenue. 16

87. Fees for chemical analyses at the King Institute, and the sale-proceeds of calves, are credited to this major head.

88. The revised estimate for 1918–1919 includes a special credit of ·30 being unspent balances of Provincial contributions to the Kurnool municipality for water- 16
works, which were refunded.

Expenditure.

89. *Sanitation and Vaccination establishment.*—The expenditure shown under this 177–185
minor head relates mainly to the staff of deputy inspectors of vaccination and the 178–180
Sanitary and Deputy Sanitary Commissioners and their establishments.

The increase in the budget estimate for 1919–1920 as compared with the 178
revised estimate for the current year is due mainly to the inclusion of a full year's provision for three Deputy Sanitary Commissioners instead of two only as in the

180 current year and the grant to deputy inspectors of vaccination of fixed travelling allowance at increased rates.

181 90. *Grants for sanitary purposes.*—From and after 1915–1916 grants to local bodies for minor sanitary works and for water-supply and drainage schemes appear under this minor head instead of under 'Civil Works.'

The main item of expenditure under this minor head is 'Contributions for sanitary purposes.' The details are—

—	Actuals.			Budget estimate. 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
(1) Grants to local bodies for minor sanitary works.	8·02	6·13	6·38	6·00	6·67	7·00
(2) Grants to district boards and municipalities for water-supply and drainage schemes.	13·95	7·27	3·95	3·24	2·68	5·09
(3) Grant to the Madras Corporation for water-supply and drainage works.	7·10	..	1·50	..	..	5·00
(4) Grants to municipalities on account of health officers.	..	..	·02	·14	·14	·21
(5) Miscellaneous	·23	·05	·02	·02	·02	·03
(6) Grants to district boards for the acquisition of house-sites for the depressed classes.	..	..	..	..	..	1·00
Total ..	29·30	13·45	11·87	9·40	9·51	18·33

Item (1).—In accordance with the recommendation of the Finance Committee, a special grant of 6·00 has been entered for grants to local bodies for minor sanitary works in 1919–1920. This includes 1·00 for the Madras Corporation.

The budget estimate for 1919–1920 includes a provision of 1·00 for grants for the improvement of the sanitary conditions of the pilgrim centres, entered in pursuance of the acceptance of a resolution moved during the discussion of the Amended Draft Financial Statement.

Item (2).—The smaller provision in recent years is due to the heavy rise in the price of iron pipes and other materials obtained from Great Britain and to the extreme difficulty of getting supplies shipped to this country under war conditions.

The statement below shows approximately the distribution of the allotments of 2·68 in the revised estimate for 1918–1919 and of 5·09 in the budget estimate for 1919–1920 :—

—	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Vizagapatam water-works improvements	·13	·02
Narasaraopet water-supply	.04	·25
Anantapur water-supply	·02	·25
Cuddapah water-works improvements	·02	·08
Chingleput water-supply improvements	·15	1·00
Conjeeveram water-works improvements	·29	..
Tuticorin water-supply (full power test)	·27	·50
Do. (from the Tambraparni)	·08	..
Do. (partial scheme)	..	1·00
Tanjore water-works improvements	..	·20
Madura drainage	·75	·62
Madura water-works improvements	·17	·15
Negapatam (extension of water-supply to Puduman street and Madasapalli).	·09	..
Tirupati water-supply	·13	..
Erode water-supply	·08	..
Coonoor water-works improvements	..	·56
Vellore drainage	..	·21
Ramnad (Rāmēsvaram water-supply)	·36	·25
Other minor schemes	·10	..
	2·68	5·09

Item (3).—Towards the cost of water-supply and drainage works in the Madras Corporation estimated at 124·00, grants to the extent of 75·00 have been made by Government in the past. The amount required to complete the restricted programme of works in 1919–1920 and 1920–1921 is 19·00. The Corporation have undertaken to meet 7·00 out of this amount and it is proposed to make a Provincial grant of 12·00. The sum of 5·00 entered in the budget estimate for 1919–1920 represents the first instalment of the grant of 12·00 referred to above.

90-A. *Item* (6).—The provision in the budget estimate for 1919–1920 has been entered in pursuance of the acceptance of a resolution moved during the discussion of the Amended Draft Financial Statement.

91. *Expenses in connexion with bubonic plague, etc.* —The increase in the budget 181
estimate for 1919–1920 over the revised estimate for the current year is due to 182
a full year's provision having been made for six cholera reserve parties as against five in the current year. There is an increase anticipated under 'Plague charges' also.

92. *Bacteriological Laboratories and Pasteur Vaccine Institutes.*—The expenditure 183–185
on the vaccine and the serum and bacteriological sections of the King Institute of Preventive Medicine, and the contribution of Government to the Pasteur Institute at Coonoor, are shown under this minor head.

25. Political. 185–189

* *Expenditure.*

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Political Agents	·86	·92	·89	·89	·91	·91
Additional provision for enhanced war allowances	..	..	..	..	..	·01
Total ..	·86	·92	·89	·89	·91	·92

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

This head is not open to discussion.

93. To this head is debited the expenditure on account of Political Officers serving under the Madras Government and their establishments, and also a moiety of the cost of the Consul at Pondicherry. The charges in connexion with the Resident in Travancore and Cochin, the Paymaster of Carnatic Stipends, the Government Agent, Tanjore, the Stipend Pay offices, Kurnool and Vellore, and the Special Agent, South Arcot, are shown in full, but the expenditure connected with the Political establishments in Pudukkōttai and Sāndūr is recovered together with pensionary contributions from the Native States concerned, the recoveries being taken in abatement of charges.

XXI-A. and 26-A. Agriculture. 16

Revenue.

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Agricultural receipts	1·53	1·79	1·69	1·79	2·14	3·53
Veterinary receipts	·18	·19	·20	·20	·17	·21
Total ..	1·71	1·98	1·89	1·99	2·31	3·74

Reference to page in the Civil Budget Estimate.

189-202

Expenditure.

—	Accounts. 1915-1916.	1916-1917.	1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
Agriculture	7·12	7·73	8·67	10·59	10·87	14·77
Veterinary charges	2·62	2·66	2·32	3·05	2·59	3·52
Co-operative credit	1·46	1·59	1·85	2·01	2·14	2·42
Refunds	·01	·03	·03	·03	·05	·05
Additional provision for enhanced war allowances	..	..	..	..	..	·21
Total ..	11·21	12·01	12·87	15·68	15·65	20·97

Revenue.

94. *Agricultural receipts* are made up mainly of sale-proceeds of farm produce at the Central Farm at Coimbatore and at district farms and of cotton seed distributed by the Agricultural Department.

16 The increase in the revised estimate for 1918–1919 over the budget for the year occurs mainly under 'fees' and 'farm and other receipts' in connexion with the 'Central Teaching and Research Institute.' The budget estimate for 1919–1920 takes credit for sale-proceeds of manure in the Tanjore district (·75) and of fish manure from the depot opened on the West Coast (·65).

16 95. The *Veterinary receipts* consist mainly of the fees levied for the treatment of horses and cattle at veterinary hospitals under Government management.

Expenditure.

96. The department is one which is being largely expanded and at the same time reorganized under a scheme sanctioned by the Secretary of State in 1915. At present the senior staff consists of the following principal officers:—(*a*) a Director of Agriculture, (*b*) a Superintendent of the Central Farm and Principal of the Agricultural College, (*c*) an Assistant Principal, (*d*) an Agricultural Chemist, (*e*) an Economic Botanist, (*f*) a Lecturing and Systematic Botanist, (*g*) a Sugarcane Expert, (*h*) six Deputy Directors of Agriculture (excluding the officer appointed to take charge of the cattle-breeding and dairy operations in the Presidency) and four Assistant Directors, (*i*) a Deputy Director of Agriculture, Planting districts, (*j*) a Mycologist, (*k*) an Entomologist, (*l*) an Agricultural Engineer and two Assistant Agricultural Engineers.

The appointment of the Deputy Director, Planting districts, was originally sanctioned for five years, and then extended for a second term of five years, which will expire in April 1919. A scheme for the development of the planting industries involving the establishment of four—to be raised ultimately to six—experimental stations, the appointment of a Mycologist and the continued employment of the Deputy Director, Planting districts, has been submitted to the Secretary of State. Pending his sanction, the Government of India have authorized the Local Government to proceed with the opening of the planting stations. Fixed annual contributions towards the cost of the scheme have been promised by the Mysore, Travancore and Cochin Darbars, the Administration of Coorg and the United Planters' Association of Southern India. The appointment of Sugarcane Expert was originally sanctioned for a period of five years, and has been continued for a further period of five years, from October 1917. In order to meet the cost of the sugarcane-breeding station, the Secretary of State has sanctioned the payment from Imperial funds of a recurring assignment of ·44 lakh per annum with effect from the 26th October 1917, instead of a non-recurring grant for the total expenditure as formerly.

195 97. The budget estimate for 1918–1919 contained lump provision for the following schemes:—

(*a*) Cattle-breeding farm	·70
(*b*) Opening of a new farm in North Arcot	·08
(*c*) Cambodia farm at Coimbatore	·15
(*d*) Schools for boys employed on the farms	·04

The expenditure on item (c) is being increased to ·39, while allotments have been made in the course of the year for a fish manure depot on the West Coast (·57) and for an experimental scheme of distribution of concentrated manure mixture in the Tanjore district (·10). On the other hand, there are nominal savings amounting to about ·50 under the Pumping and Boring Department, owing to a change in the classification of the charges relating to the Industrial Branch which are being shown under the head 26-B. Scientific and Miscellaneous Departments—Development of Industries, with effect from the 1st April 1918.

98. The budget estimate for next year provides for the appointment of an additional Deputy Director, and fifteen assistant managers, representing a further instalment of the scheme of reorganization sanctioned by the Secretary of State in 1915; it also contains increased provision for the scheme of distribution of manure in the Tanjore district, improvement of cotton cultivation and for expenditure on tools and plant in the Pumping and Boring Department. The following lump provision has been entered in the budget:— 194 195 196–197 195

	LAKHS.
(1) Cotton seed farm at Nandyal	·82
(2) Fish manure depot on the West Coast	·70
(3) Development of silk industry	·10
(4) Kangayam cattle farm	·10
(5) Improvement of milk supply—Madras breeding scheme (·14), experiments at the Military dairy farms in Bangalore (·10) and milk transport experiments (·01).	·25
(6) Development of the planting industries of Southern India ..	·27
	2·24

196

99. *Veterinary charges.*—The decrease in the revised estimate for 1918–1919 as compared with the budget occurs mainly under salaries of subordinate establishment and in the charges on account of veterinary hospitals. The budget estimate for 1919–1920 provides for two additional Deputy Superintendents entertained in 1918 and for an additional Superintendent and a second officer for the Veterinary College. It also includes enhanced provision under 'Supplies and Services' and 'Contingencies.' A lump provision of ·12 has been entered for contributions by Government towards seven new veterinary institutions. 198–201 198 199 201

100. *Co-operative Credit.*—The gradual increase of expenditure under this head is due to the growth of the operations of the department which has necessitated the addition of three Assistant Registrars and 14 inspectors to the staff. 202

XXI-B. & 26-B. Scientific and Miscellaneous Departments.

Revenue. 17–18

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Cinchona plantations	6·85	8·92	11·85	9·25	9·49	7·85
Emigration fees	(a) ·09	(a) ·06	..	(a) ·01	..	..
Receipts from industrial operations.	(b) 1·37	(b) 1·91	(b) 3·95	5·23	5·71	8·96
Examination fees	2·11	2·12	2·12	2·17	2·06	2·15
Fees for inspection of boilers ..	·36	·39	·42	·40	·44	·44
Miscellaneous	·36	·45	·38	·15	·18	·16
Total ..	11·14	13·85	18·72	17·21	17·88	19·56

(a) Includes receipts from "Fees—Emigration Internal".
(b) These figures represent receipts under "Fishery receipts" prior to April 1918.

202–218

Expenditure.

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Archæological department	·39	·40	·41	·43	·44	·48
Provincial museums	·46	·45	·46	·49	·48	·48
Imperial Institute	·01	..	·01	·01	·01	·01
Steam-boiler inspection establishment	·29	·31	·36	·42	·42	·43
Donations to scientific societies ..	·03	·03	·03	·03	·03	·03
Cinchona plantations	2·61	3·80	4·16	4·66	4·16	4·77
Emigration	·09	·10	·15	·16	·16	·16
Inspector of Factories	·27	·31	·31	·33	·26	·42
Provincial statistics	·30	·30	·31	·35	·32	·41
Examinations	1·66	1·73	1·84	1·93	1·86	2·03
Registrar of Joint Stock Companies.	·13	·12	·12	·12	·12	·12
Development of industries	1·89	2·41	5·57	8·83	8·16	12·62
Miscellaneous	2·13	2·30	..	..	·51	·79
Refunds	·01	·02	·05	·01	·16	·01
Additional provision for enhanced war allowances	..	..	..	..	..	·17
Total ..	10·27	12·28	13·78	17·77	17·09	22·93

Revenue.

17–18

17 101. Under *Cinchona plantations* appear the sale-proceeds of febrifuge, quinine bark, seeds, plants and jalap whether obtained from the Government plantations on the Nilgiris or (in the case of quinine) manufactured from purchased cinchona bark. The increase in the actuals for 1916–1917 and 1917–1918 was due partly to the large demand for quinine from the Medical Stores but mainly to the greatly enhanced rates adopted in the valuation of stock issued consequent upon the rise in the market
17 price of quinine. The fall in the current year, as compared with the actuals for 1917–1918, is due to a decrease in the supply of quinine, while the further decrease in 1919–1920 is attributed to a large anticipated fall in the factory output owing to the comparatively poorer quality of the barks left to be worked in the factory. The effect of the recent fire at the Naduvattam factory on the estimates of receipts and expenditure cannot at present be forecasted.

17 102. *Receipts from industrial operations.*—This is a new minor head which has been opened with effect from 1st April 1918 to show the receipts of the Fisheries department, which were till then recorded under 'Fishery receipts,' and of other industrial concerns which were hitherto exhibited under the minor head 'Miscella-
17 neous.' The increase since 1917–1918 is due mainly to receipts from the manufacture of soap. The revised estimate for 1918–1919 includes ·40 on account of the sale-
17 proceeds of the Government pencil factory. The budget estimate for 1919–1920 anticipates a further increase in the sale of soap and additional revenue under chank fisheries.

18 103. *Miscellaneous.*—The actuals for 1917–1918 included a special contribution of ·16 paid by the Indian Research Fund towards expenditure to be incurred in this Presidency for a period of five years on the experimental registration of vital statistics in selected typical areas. The corresponding charges have been provided for under the head "26-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS—*Provincial Statistics.*"

202-218

Expenditure.

104. The charges of the Government cinchona plantations on the Nilgiris are recorded under the minor head *Cinchona plantations.* The bulk of the charges under this head relate to the purchase of cinchona bark. The budget for next year provides a
206 sum of 2·00 for the purchase of bark; it also includes enhanced provision for the purchase of European stores, and lump grants aggregating ·19 for the extension of plantations, rejuvenating old estates and afforestation of grass lands.

 Reference to page in the Civil Budget Estimate.

105. *Examinations.*—The rise in the expenditure is mainly under 'Special Tests' and 'Secondary School-Leaving certificates' due to the larger number of candidates appearing and the consequent increase in the expenses connected with the examinations. 210-11

106. *Development of industries.*—Under this minor head are recorded the charges relating to the Department of Fisheries, to pearl and chank fisheries, experiments in soap-making and industrial operations. The revised estimate for the current year provides for larger expenditure on soap-making and miscellaneous experiments and takes account of the revised classification introduced from 1918-1919 under which the "district industrial staff" is shown under this head instead of under 26-A. AGRICULTURE as previously. These items of increase are however counterbalanced by a lapse in the provision made for the Cocanada school and for the equipment of the mechanical engineering section of the Madura Technical Institute. 212-217 212-214 214 and 217 212 216

The budget for next year contains enhanced provision for soap-making experiments (5·00), piscicultural works (·37), development of the Fisheries Department (·20), the weaving, dyeing and leather trade branches of the Madura Technical Institute and grants-in-aid for industrial schools. With reference to the recommendation of the Finance Committee of January 1919, the provision for scholarships has been raised by ·09 to provide for two industrial scholarships to Europe or America. 214 217

107. *Miscellaneous.*—Under this minor head are recorded the charges relating to the Director of Civil Supplies. The expenditure on this account is covered by an assignment from Imperial revenues.

XXII. & 29. Superannuations.

* *Revenue.* 18

—	Accounts. 1915-1916.	Accounts. 1916-1917.	Accounts. 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
REVENUE	1·21	1·27	1·26	1·20	2·04	1·47

* *Expenditure.* 219

—	Accounts. 1915-1916.	Accounts. 1916-1917.	Accounts. 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
EXPENDITURE	33·08	33·23	33·33	35·65	35·98	37·00

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

Revenue. 18

108. The receipts under this head consist chiefly of contributions for pensions and gratuities on account of officers of Government lent to foreign service for employment under the Court of Wards, municipalities and other local bodies, Native States and landholders.

109. The increase in the revised estimate for 1918-1919, as compared with the budget for that year, is due chiefly to the recovery in the current year from local bodies of contributions for leave allowances and pensions of civil assistant surgeons in their employ with effect from the 1st March 1916.

Expenditure. 219

110. This head comprises charges for pensions, gratuities and compassionate allowances, and for the commuted value of pensions to Government servants.

The budget estimate for 1919-1920 provides for the normal expansion of the pension list.

XXIII. & 30. Stationery and Printing.

19-20 * *Revenue.*

—	Accounts. 1915-1916.	1916-1917.	1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
Stationery receipts	·10	·11	·21	·12	·20	·12
Sales of gazettes and other publications	·59	·59	·63	·59	·63	·61
Other press receipts	·55	·53	·84	·54	·72	·69
Total ..	1·24	1·23	1·68	1·25	1·55	1·42

220-225 * *Expenditure.*

—	Accounts. 1915-1916.	1916-1917.	1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
Stationery office at the Presidency ..	·65	·61	·61	·69	·68	·65
Stationery purchased in the country..	·07	·04	·04	·05	·04	·05
Government Presses	5·76	5·39	4·75	5·33	4·43	4·94
Printing at Private Presses ..	·44	·34	·34	·38	·30	·40
Stationery supplied from Central Stores	7·93	6·54	8·68	8·18	8·70	8·70
Refunds	..	..	·01	..	·01	..
Additional provision for enhanced war allowances	..	..	..	..	..	·10
Total ..	14·85	12·92	14·43	14·63	14·16	14·84

* Purely Imperial minor heads which are not under the financial control of this Government are not shown here.

19-20 *Revenue.*

111. *Other Press Receipts.*—The actuals for 1917-1918 and the revised estimate for 1918-1919 include special credits.

220-225 *Expenditure.*

221-224 112. *Government Presses.*—The decrease in the revised estimate for 1918-1919, as compared with the budget estimate for the current year, is due to—

224 (1) the gradual abolition of Collectorate presses and the transfer of the work done by them to the Government Press, Madras;

223 (2) the lapse of the provision of ·19 under "Secretariat Presses" on account of the transfer of work referred to above, owing to economies in establishments in other directions; and

223 (3) a saving of ·44 under piece-work—day-extra establishment.

223 The budget estimate for 1919-1920 provides for an increase under piece-work—day-extra establishment.

Reference to page in the Civil Budget Estimate.

XXV. & 32. Miscellaneous.

Revenue. * 20–21

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Percentage on capital cost of furniture supplied to high officers ..	·01	·01	·01	·01	·01	·01
Unclaimed deposits	2·40	1·65	·80	2·00	1·40	1·59
Treasure trove	·09	·01	·05	·01	·05	·01
Sale of old stores and materials ..	·03	·02	·05	·02	·04	·03
Fees for Government audits ..	·35	·31	·31	·32	·33	·36
Contributions	·32	1·06	·32	·27	·28	·17
Miscellaneous fees, fines and forfeitures	·22	·24	·36	·37	·31	·37
Miscellaneous	·13	·13	·12	·12	·14	·10
Sale of lands, houses, etc.	·03	..	..	..	..	..
Extraordinary items	·01	..	..	..	..	..
Total ..	3·59	3·43	2·02	3·12	2·56	2·64

* Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

Expenditure. † 225–9

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Rewards for proficiency in oriental languages, etc.	·03	·07	·04	·05	·03	·05
Annual stipends to holders of literary titles	·02	·01	·01	·01	·01	·01
Subscriptions to periodicals ..	·37	·42	·34	·42	·38	·38
Cost of books and publications ..	·12	·05	·01	·05	·02	·03
Donations for charitable purposes ..	·79	1·01	1·26	1·13	1·16	1·38
Charges on account of European vagrants	·01	·01	·01	·01	·01	·01
Rewards for destruction of wild animals	·22	·18	·18	·20	·18	·18
Petty establishments	·21	·21	·21	·22	·24	·27
Special commissions of inquiry ..	·18	·17	·07	..	..	..
Irrecoverable temporary loans written off	·03	·02	·02	·03	·01	·03
Rents, rates and taxes	·06	·07	·06	·08	·07	·07
Contributions	2·61	1·98	3·24	2·33	2·61	2·37
Miscellaneous and unforeseen charges	·05	·05	·03	9·25	·03	11·11
Miscellaneous refunds	·01	·03	·03	·01	·04	·03
Charges for the treatment of patients at the Pasteur Institute at Coonoor	·02	·01	·02	·02	·02	·03
War boards	..	..	..	..	·44	..
Additional provision for enhanced war allowances	..	..	..	..	..	·05
Total ..	4·73	4·29	5·53	13·81	5·25	16·00

† Purely Imperial minor heads which are not under the financial control of the Government of Madras are not shown here.

20-21 *Revenue.*

113. The receipts recorded under the first minor head *Percentage on capital cost of furniture supplied to high officers* represent a 5 per cent charge recovered as rent from the Resident and the Assistant Resident in Travancore and Cochin on the capital value of furniture supplied at the cost of Government. The other minor heads are for the most part self-explanatory.

225-229 *Expenditure.*

114. The minor heads under this major head are for the most part self-explanatory.

115. *Donations for charitable purposes.*—The actuals for 1916–1917 include a special grant of ·22 paid to the Lawrence Memorial School, Ootacamund, out of a non-recurring assignment from Imperial revenues sanctioned by the Government of India for the purpose. Similar non-recurring assignments of ·25 for each of the years 1917–1918 and 1918–1919 and a recurring assignment of ·50 from 1919–1920 onwards have also been sanctioned towards the opening of a training college for the members of the domiciled community and the corresponding charges appear under this head.

225 116. *Special Commissions of Inquiry.*—The figures entered in the accounts for 1916–1917 and 1917–1918 under this minor head relate to the commission appointed to inquire into the conditions under which Indian labour is employed in Ceylon and the Federated Malay States.

228 117. *Contributions.*—The chief items of expenditure under this minor head are (i) contributions to municipalities which are given for general purposes, as for instance, to cover deficits and (ii) contributions to local funds. The grants in aid of municipalities for general purposes amounted to ·13 in 1915–1916, ·19 in 1916–1917 and ·30 in 1917–1918. In the budget estimate for 1918–1919 a provision of ·50 was entered for this purpose on the recommendation of the Finance Committee and it is expected that it will be utilized. A similar provision of ·50 has been entered in the budget estimate for 1919–1920.

228 Under contributions to local funds the chief items are the usual annual grants to the District Boards of the Nilgiris and Koraput. The grant to the Nilgiri District Board, which now stands at 1·08, is made in consideration of the small income which it derives from general sources. The grant to Koraput, which now stands at ·24, is given because the revenue of that district board falls short of the expenditure on the services to be maintained by it. A contribution of ·49 is also paid to other district boards as compensation for the resumption by Government of certain fishery rentals formerly credited to those local bodies, the chief item being ·36 per annum given to the district boards of South Arcot, Trichinopoly and Tanjore The high actuals under contributions to local funds in 1917–1918 are due to the non-recurring grant of 1·25 to district boards for aid to informal panchayats, while the revised estimate for 1918–1919 includes a temporary grant of ·23 to the district boards of Trichinopoly and South Arcot to meet the contribution payable by them towards the construction of a roadway across the Vellar.

228 118. *Miscellaneous and unforeseen charges.*—Collectors of districts have been empowered, with reference to the recommendations of the Decentralization Commission, to make discretionary grants for general purposes of a public nature calculated to be of benefit to their districts up to Rs. 200 per annum for recurring charges and Rs. 1,000 for non-recurring charges in each individual case. The total grant to be distributed among the Collectors of the several districts has been fixed at 1·25 per annum. The expenditure so incurred is budgeted for under this head in the first instance and the actual charges incurred are subsequently adjusted to the appropriate heads of account. A provision of 1·25 has accordingly been entered for this purpose in the budget estimate for 1919–1920. The budget estimate for 1918–1919 included a reserve provision of 9·01 for unforeseen expenditure. The amount has been reappropriated to other heads. The budget estimate for 1919–1920 includes a similar
228 provision of 9·82.

119. *War boards.*—The charges on account of the local Publicity Board and Labour and Employment Bureau established in connexion with the war are shown under this minor head. 229

33. Famine Relief. 230

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
EXPENDITURE	..	(*a*) ·07	·008	..	·75	2·00
Provincial share ..	..	..	(*b*) ·002	(*b*) ..	(*b*) ·19	(*b*) ·50

(*a*) Wholly Imperial. (*b*) One-fourth.

XXIX. & 42. Irrigation—Major Works.

Revenue. 22

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Direct receipts	2·94	3·12	3·19	3·20	3·26	3·22
Provincial share (one-half) ..	1·47	1·56	1·60	1·60	1·63	1·61
Portion of Land Revenue due to Irrigation	106·97	102·08	108·33	103·66	106·47	107·22
Provincial share (one-half) ..	53·48	51·04	54·16	51·83	53·23	53·61

Expenditure. 230

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Working expenses	22·36	19·69	22·13	23·00	19·90	17·24
Provincial share (one-half) ..	11·18	9·85	11·07	11·50	9·95	8·62
Interest on Debt (Provincial share only, viz., one-half)	15·07	14·48	15·41	14·79	15·56	15·69

Interest on Debt is not open to discussion.

120. For purposes of classification in the accounts, irrigation works are divided into (*a*) Productive works, (*b*) Protective works, and (*c*) Minor works and navigation.

121. *Productive works* are works of a remunerative character undertaken for the improvement of the country, the capital expenditure on which is usually met from borrowed money; the interest and the cost of maintenance and working are provided out of current revenues, the income being credited thereto. Capital outlay on such irrigation works is recorded under the major head 49. IRRIGATION WORKS—a wholly Imperial head. The revenue is credited under XXIX. IRRIGATION—MAJOR WORKS and the interest and working expenses are debited to the head 42. IRRIGATION—MAJOR WORKS.

122. *Protective works* are those which are calculated to diminish future expenditure on famine relief. The cost of the construction of protective irrigation projects is paid out of the annual grants under famine relief and insurance, and is chargeable to the major head 35. CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS—a wholly Imperial head. The receipts and the interest and working expenses are, as in the case of productive works, classed under the heads XXIX. & 42. IRRIGATION—MAJOR WORKS.

123. The head *Minor Works and Navigation* includes all classes of irrigation works other than the above, and is subdivided into

(*a*) works for which capital and revenue accounts are kept;
(*b*) works for which neither capital nor revenue accounts are kept; and
(*c*) agricultural works, consisting of the conservancy of rivers or training of river-beds, and the maintenance of their embankments.

122 *Revenue.*

124. The receipts from Major Irrigation works are classified into *Direct Receipts* and *Indirect Receipts.*

125. The *Direct Receipts* are realized in the Public Works Department and are derived from the following sources: (*a*) sale-proceeds of water supplied for purposes other than irrigation or town consumption, (*b*) sale-proceeds of water supplied to towns, (*c*) sale-proceeds of produce from canal plantations, (*d*) sale-proceeds of wood and grass from canal banks other than regular plantations, (*e*) charges for water supplied to mills, etc., (*f*) receipts from navigation and (*g*) rent of buildings, etc.

The revised estimate for 1918–1919 is based on the latest actuals available, and the budget estimate for 1919–1920 mainly follows the revised estimate.

126. The *Indirect Receipts* consist of land revenue due to, or dependent on, major productive and protective works for which capital and revenue accounts are maintained.

The increase in the revised estimate for 1918–1919, as compared with the budget for that year, occurs mainly under the Gōdāvari, the Kistna and the Cauvery delta systems.

230 *Expenditure.*

127. *Working expenses.*—The working expenses of each system are classified under the four sub-heads—(*a*) Extensions and improvements, (*b*) Maintenance and repairs, (*c*) Establishment charges, and (*d*) Tools and plant.

The expenditure under 'Extensions and improvements' relates mainly to minor works costing less than Rs. 1,000, such as the construction of dams across channels and excavation of small distributaries, while the sub-head 'Maintenance and repairs' relates to head works, main canals and branches, distributaries and drainage, and includes works of the nature of repairing and strengthening canal banks, clearing silt in canals, repairing locks, lock weirs and masonry works.

128. The fall in the expenditure for 1916–1917 occurs chiefly under the Gōdāvari and Kistna delta systems. The decrease under the Gōdāvari delta system was due to abnormal rains in the early part of the year, and the lapse under the Kistna delta system was caused mainly by savings effected on canal maintenance and repair estimates.

The decrease in the revised estimate for 1918–1919 as compared with the budget for that year is due chiefly to a change introduced by the Government of India with effect from the current year in the system of distributing the charges for Public Works establishment among the several Public Works major heads.

The budget for 1919–1920 is based on ascertained demands.

129. *Interest on Debt.*—Interest on the irrigation debt is calculated at the average rate of interest paid during the year on the total public debt of the Government of India, and the capital outlay upon which interest is calculated in 1919–1920 is that incurred up to the end of 1918–1919 plus half the estimated outlay in 1919–1920.

The rate of interest which is the average rate paid on the total public debt of the Government of India has risen from 3·29 to 3·47 per cent.

XXX. & 43. Minor Works and Navigation.

Revenue. 22

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Civil officers	·24	·26	·25	·23	·22	·25
Public Works officers	2·35	2·53	2·92	2·50	2·75	2·90
Total ..	2·59	2·79	3·17	2·73	2·97	3·15

Expenditure. 230–231

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Civil officers	5·94	6·18	7·69	8·75	7·28	8·69
Public Works officers—						
Minor Works, Revenue Department	·37	·51	·52	·47	·53	·52
Works in charge of Civil officers acting as Public Works disbursers	·39	·38	·24	·50	·66	·65
Works in charge of the Public Works Department	31·47	28·64	32·19	32·53	36·31	35·13
	32·23	29·53	32·95	33·50	37·50	36·30
Total ..	38·17	35·71	40·64	42·25	44·78	44·99

Revenue. 22

130. *Civil officers.*—The receipts, which consist chiefly of fines under section 6 of the Madras Compulsory Labour Act, 1858, are fluctuating in character.

131. *Public Works officers.*—The revenue comprises receipts from sale of water, canal produce, navigation, and rent of buildings, and is derived mainly from the Madras water-supply and irrigation system and the Buckingham Canal, and from ordinary and agricultural works.

The revised estimate is based on the latest actuals available and the budget for 1919–1920 follows the revised estimate in the main.

Expenditure. 230–231

132. *Civil officers.*—The expenditure represents the cost of minor irrigation works, chiefly repairs to tanks, costing not more than Rs. 2,500 each, which are executed under the supervision of the Revenue Department. Voluntary contributions towards repairs received from private persons and bodies are taken in abatement of the charges. The outlay depends to a large extent on the character of the season, since it is impossible to carry out repairs when heavy rains cause the tanks to be full for longer periods than usual. 231

The revised estimate for 1918–1919 is based on the latest actuals. The budget for 1919–1920 is 1·41 more than the current year's revised estimate and provides fully for the demands made by Collectors.

231 133. *Public Works officers.*—Expenditure on minor irrigation works other than those mentioned under *Civil officers* is shown under this head under the following subdivisions:—

(*a*) 'Minor Works, Revenue Department' relating to works of the Revenue Department, the execution of which requires technical skill and which are entrusted to the Public Works Department;

(*b*) 'Works in charge of Civil officers acting as Public Works disbursers' under which is recorded the expenditure on works costing more than Rs. 2,500 each executed by the officers of the Revenue Department; and

(*c*) 'Works in charge of the Public Works Department.'

134. The decrease in the actuals for 1916–1917 is due to the fact that progress on a number of works was retarded by untimely rains and the presence of water in tanks and channels.

The increase in the revised estimate for 1918–1919 and in the budget for 1919–1920, as compared with the budget for the current year, is due mainly to a change introduced by the Government of India with effect from the current year in the system of distributing the charges for Public Works establishment among the Public Works major heads of account. The revised estimate for 1918–1919 covers also additional expenditure on account of repairs to certain flood banks.

For Tank Restoration scheme works the budget for 1919–1920 provides a sum of 7·10 (including establishment charges) against a grant of 5·50 in the current year's budget. The only important work in the course of construction is the Panjapatti reservoir project for which a grant of ·18 has been provided for next year. The probable outlay on this work up to the end of 1918–1919 is 3·18 against an estimate of 3·36.

XXXI. & 45. Civil Works.

22 *Revenue.*

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Civil officers	1·70	1·11	·42	·10	·84	·10
Public Works officers	4·32	4·03	4·41	4·29	4·33	4·25
Total ..	6·02	5·14	4·83	4·39	5·17	4·35

231–233 *Expenditure.*

—	Accounts. 1915–1916.	Accounts. 1916–1917.	Accounts. 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Civil officers	23·42	20·07	28·83	27·05	48·19	36·34
Public Works officers—						
(i) Works in charge of Civil officers acting as Public Works disbursers	1·60	·78	1·15	1·65	1·55	2·05
(ii) Works in charge of the Public Works Department.	61·98	58·91	50·73	57·70	49·58	66·10
(iii) Additional provision for enhanced war allowances.	..	..	..	..	·12	·72
	63·58	59·69	51·88	59·35	51·25	68·87
Total ..	87·00	79·76	80·71	86·40	99·44	105·21

Revenue. 22

135. *Civil officers.*—The receipts represent the sale-proceeds of grass and fruit in Government cemeteries, and tolls levied under the Indian Tolls Act, 1851, in the Agency tracts of Ganjām.

The actuals from 1915–1916 to 1917–1918 and the revised estimate for 1918–1919 include special credits mostly on account of refunds by local bodies of unspent balances of Provincial contributions. The budget for 1919–1920 follows the revised estimate for the current year after excluding the special items provided for in the latter.

136. *Public Works officers.*—The receipts are derived mainly from rents of buildings in charge of the Public Works Department, sale-proceeds of buildings and materials, tolls on roads, the net profits in the Public Works Workshops, and fines levied from contractors for failure in the execution of works.

The revised estimate for 1918–1919 is based on the latest actuals available, and the budget for 1919–1920 mainly follows the revised estimate.

Expenditure. 231–233

137 *Civil officers.*—The expenditure under this minor head relates chiefly to (i) grants to local bodies in aid of roads and bridges and other miscellaneous public improvements, and (ii) public works in the Agency tracts of Ganjām, Vizagapatam and Gōdāvari costing not more than Rs. 2,500 each, and executed by officers other than those of the Public Works Department. 232–3

138. The following are the principal items of expenditure during the three years 1917–1918 to 1919–1920:— 232–233

Number.	Particulars.	Accounts, 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
(a)	Grants to district boards to supplement their resources, of which a sum of 14 lakhs has been specially provided by the Government of India.	17·13	17·13	17·28	17·28
(b)	Grants to poorer district boards for communications	5·00	5·00	5·00	5·00
(c)	Grants to district boards for improvement of important roads	..	..	20·00	6·00
(d)	Special grants to local bodies for roads and bridges	5·63	3·57	4·47	6·20
	Total ..	27·76	25·70	46·75	34·48

Item (a).—In order to enable district boards to frame their budgets on a permanent basis, it was decided to stereotype this grant on the basis of the grants made to them in 1917–1918 and to give additional subsidies, as funds permitted, to the poorer district boards. The increase in the revised estimate for 1918–1919 and the budget for 1919–1920 is due to the raising of the grant to the Malabar District Board by ·15. The details are furnished in Annexure I. 232

Item (b).—A special grant of 5·00 for the improvement of communications was distributed, both in 1917–1918 and 1918–1919, among the district boards of Anantapur (1·00), Bellary (·80), Kurnool (·80), Cuddapah (·80), Chittoor (·40), Salem (·40), Nellore (·40) and Chingleput (·40). 232

In accordance with the recommendation of the Finance Committee of January 1919, a similar grant of 5·00 has been entered in the budget for 1919–1920 for distribution among the district boards of Anantapur (·80), Bellary (·90), Chingleput (·40), Chittoor (·40), Cuddapah (·80), Kurnool (·90), Nellore (·40) and Salem (·40).

Item (c).—With a view to special repairs to certain trunk roads in the Presidency which have been burdened with increased traffic as a result of the restrictions

233 on railway traffic and also to the construction of bridges and causeways on some of the more important roads, a special grant of 20·00 for this purpose, as detailed in Annexure II, has been made in the revised estimate for 1918–1919 while the budget for 1919–1920 contains a provision of 6·00.

139. *Item (d)*.—The budget estimate for 1919–1920 contains the following allotments which have been entered in accordance with the recommendation of the Finance Committee of January 1919 :—

(i) Grants to local bodies for bridges and causeways	3·00
(ii) Grants to the district boards of Vizagapatam (·47), Koraput (·79) and Gōdāvari (·72)	1·98

The Finance Committee also recommended an allotment of ·40 for outlay on works in the Agency tracts. Of this amount a sum of ·10 for works in the Ganjām and Vizagapatam Agencies costing not more than Rs. 2,500 appears under this minor head, while the balance, viz., ·30 for works in the Vizagapatam Agency costing more than Rs. 2,500 appears under the next minor head "Works in charge of Civil officers acting as Public Works disbursers."

140. *Public Works officers.*—This minor head comprises two sub-heads—

(i) Works in charge of Civil officers acting as Public Works disbursers ; and

(ii) Works in charge of the Public Works Department.

141. *Works in charge of Civil officers acting as Public Works disbursers.*—Under this sub-head is recorded the expenditure on works costing more than Rs. 2,500 each carried out by officers of the Civil department acting in the capacity of Public Works disbursers. Works costing not more than Rs. 2,500 each which are executed by officers of the Civil department are debited as contingent charges of the department concerned. In the case, however, of the Salt, Excise and Forest departments *all* works executed by Civil officers, irrespective of their cost, are adjusted not to the Public Works Department head but to the contingencies of the department concerned.

The main items under this sub-head relate to works in the Jail department executed by Superintendents of Jails as Public Works disbursers and to works in the Agency tracts.

142. *Works in charge of the Public Works Department.*—The decrease in the revised estimate for 1918–1919, as compared with the budget for that year, occurs mainly under 'Original works--Civil Buildings', 'Tools and Plant' and 'Stock and Suspense'. The budget for 1919–1920 provides for an increased expenditure of 16·52 over the current year's revised estimate due chiefly to the inclusion of provision for a larger number of urgent works. There is also an increase under 'Establishment' owing mainly to anticipated shorter recoveries on this account from other Public Works major heads.

The scheme for redistribution of district, subdivisional and other charges which was drawn up by Sir William Meyer involved a total outlay of about 42·00 on new buildings, towards which the Government of India sanctioned assignments aggregating 25·00 from Imperial revenues. The total expenditure up to the end of 1917–1918 amounted to 22·91, and the probable outlay in 1918–1919 is about ·21 and in 1919–1920 about ·10.

143. The following is a list of important works (*a*) which were completed in 1917–1918, (*b*) which are in progress in the current year, and (*c*) which are to be commenced in 1919–1920:—

(*a*) *Works completed in* 1917–1918.

	Actual cost.
(1) Police huts and quarters at Palamcottah and Sindupundurai	1·89
(2) Agricultural College and Research Institute at Coimbatore	9·94
(3) Salem hospital buildings	1·73

(b) *Works in progress in* 1918–1919.

Number.	Name of work.	Total estimated cost.	Actuals to end of 1917–1918.	Probable outlay, 1918–1919.	Provision in the budget for 1919–1920.
1	Quarters for 1 inspector and 3 sergeants and huts for 17 head constables and 125 constables of the Armed Reserve Police, Vellore	1·00	·58	·36	·05
2	Police Recruits' school, Anantapur ..	2·46	2·29	·14	..
3	The remaining blocks of hostel accommodation for the Rayapuram Medical School pupils	3·00	..	·15	·50
4	New Rayapuram hospital and subsidiary buildings	7·03	4·94	1·25	·84
5	New Engineering College buildings at Guindy	15·55	7·77	2·50	1·60
6	New court-house for the District Judge, Trichinopoly	1·99	·81	·83	·34
7	Quarters for 4 sub-inspectors and huts for 16 head constables and 84 constables of the C1 and C2 police stations, Madras	1·49	·50	·37	·50
8	Kalinghia Ghat road	1·86	1·41	·37	·06
9	Technical Institute buildings at Madura	2·55	2·00	·25	·29
10	New Chemistry block for the Presidency College, Madras	3·41	..	·30	1·50
11	New medical school at Coimbatore ..	2·16	..	·10	·50
12	Regulator with a road way across the Vellar	2·69	·94	·16	·24
13	Huts for 18 head constables and 97 constables of the B1 and B2 police stations, Madras	3·19	2·22	·55	·24
14	New Civil Hospital, Vizagapatam ..	4·98	·62	1·50	1·50
15	New buildings for the Medical School at Tanjore	2·47	..	·30	1·00

(c) *Works to be commenced in* 1919–1920.

Name of work.	Total estimated cost.	Provision in the budget for 1919–1920.
1. Improvements to the Collector's office at Saidapet ..	1·20	·30
2. Construction of a building for the high school department of the Government Secondary and Training school for mistresses	2·65	·50
3. Constructing buildings for the Engineering school at Vizagapatam	1·50	·70
4. Improvements to the General Hospital	1·00	·50
5. New General Hospital at Cocanada	1·63	·30
6. Construction of hostel blocks for Sub-Assistant Surgeon pupils at Royapetta	1·30	·40
7. Extensions and improvements to the Rayapuram New Hospital	..	1·00
8. Construction of a Photo-Zincographic office for the Survey office, Madras	2·10	1·00
9. Additions to the Coimbatore Agricultural College ..	3·00	1·00

234–235.

Transfers between Imperial and Provincial Revenues.

—	Accounts.			Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
	1915–1916.	1916–1917.	1917–1918.			
Net assignment to Provincial revenues ..	+ 22·65	+ 16·53	+ 16·75	+ 21·11	+ 20·33	+ 20·17

144. All adjustments between Imperial and Provincial funds are recorded on the revenue side of the accounts under the above head.

145. The details of the adjustments for the current and coming years are shown in the following statement:—

—	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
IMPERIAL TO PROVINCIAL.			
(1) Assignment on account of the sugarcane breeding station for five years from 26th October 1917	·44	·44	·44
(2) Contribution towards the cost of the appointment of a Scientific Officer to assist the planting industries in Southern India by the Administration of Coorg	·02	·02	·02
(3) Assignment for recurring charges in connexion with the constitution of additional district and other charges given in addition to the sum of 7·10 per annum which has merged in the Provincial Settlement	·75	·75	·75
(4) Assignment to meet the expenditure thrown on Provincial funds by the abolition of the Proprietary Estates Village Service funds ..	12·17	11·52	12·02
(5) Assignment on account of stipends to Mahamahopadhyaya and Shams-ul-ulama title-holders	·02	·02	·02
(6) Assignment for improvement of sanitary services	·35	·35	·35
(7) Assignment for expenditure on urban sanitation given from 1913–1914	6·00	6·00	6·00
(8) Assignment for expenditure on education (made up of 8·25 given out of the coronation grant in 1912–1913 and increases of 6·80 sanctioned in 1913–1914 and 1·25 sanctioned in 1914–1915)	16·30	16·30	16·30
(9) Assignment for development of the Madras University (given from 1912–1913) ..	·65	·65	·65
(10) Assignment for improvement of education in Aided English Secondary schools (given from 1912–1913)	·80	·80	·80
(11) Assignment for the extension of education among the poorer classes of the Domiciled Community in the City of Madras (given from 1912–1913)	·30	·30	·30
(12) Assignment for the improvement of Muhammadan education (given from 1914–1915) ..	·30	·30	·30
(13) Assignment for grant to the Lawrence Memorial School, Ootacamund	·15	·15	·15
(14) Assignment towards the expenditure in connexion with the audit of the Hyderabad and Secunderabad local funds	·03	·03	·03

—	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
IMPERIAL TO PROVINCIAL—*cont.*			
(15) Assignment on account of the transfer of Nugur, Albaka and Cherla taluks from the Central Provinces to the Madras Presidency.	·24	·24	·24
(16) Assignment for meeting the transfer from Imperial to Provincial funds of the cost of maintenance of Government cemeteries not attached to Government churches	·09	·09	·09
(17) Assignment for remission of certain recoveries from local bodies	1·71	1·71	1·71
(18) Assignment on account of the provincialization with effect from 1914-1915 of the salaries of officers of the Indian Civil Veterinary Department	·29	·29	·29
(19) Assignment on account of the compensation for interest charged to Provincial funds for five Minor Irrigation works transferred to the class of Major Irrigation works ..	·50	·50	·50
(20) Assignment for improvement of pay and training of teachers	4·00	4·00	4·00
(21) Assignment for primary education	5·50	5·50	5·50
(22) Assignment towards a Training College at Ootacamund for male teachers of the domiciled community	·25	·25	·50
(23) Assignment in consequence of the crediting of receipts from mica-mining in the Nellore district under I. LAND REVENUE (Provincial share = one-half) instead of under IX. FOREST (wholly Provincial)	..	·12	·12
(24) Assignment for technical education (construction of a building for Madras Trades' school)	..	·75	..
(25) Assignment for agricultural education ..	..	3·50	..
(26) Assignment for improving the health conditions of pilgrim centres	..	1·50	..
(27) Assignment towards the cost of Provincial Director of Civil Supplies	..	·50	·79
(27) (*a*) Assignment for Anti-malarial works ..	..	·50	..
(27) (*b*) For loss in the Provincial share of income-tax revenue necessitated by changes in taxation (from 1919-20) ..	..	..	6·05
Total ..	50·86	57·08	57·92
PROVINCIAL TO IMPERIAL.			
(28) Fixed assignment under the Provincial Settlement	18·09	18·09	18·09
(29) Assignment on account of the reduction from 18 to 8 of the percentage charged against Provincial revenues on the value of imported stationery stores	·29	·29	·29
(30) Assignment on account of the imperialization of the Public Works Department Account staff	·94	·94	·94
(31) Compensation payment on account of the Provincial share of the extra Excise and Income-tax revenues accruing from additional taxation imposed by the Government of India	10·43	17·43	18·43
Total, Provincial to Imperial ..	29·75	36·75	37·75
Net addition to Provincial ..	21·11	20·33	20·17

Item 27 (*b*).—An assignment of 6·05 in favour of Provincial revenues has been entered in the budget estimate for 1919–1920 to compensate them for their share of the loss of income-tax revenue as the result of the raising of the assessable limit of income from Rs. 1,000 to Rs. 2,000 per annum and the imposition of an excess Profits duty—vide paragraph 21 ante.

Item (31).—The Government of India imposed additional taxation with effect from 1916-1917 solely to meet Imperial needs, and the heads under which the proceeds of the additional taxation accrue are III. SALT, VII. CUSTOMS, V. EXCISE and VIII. INCOME-TAX. The heads SALT and CUSTOMS are purely Imperial, while the heads EXCISE and INCOME-TAX are shared equally between Imperial and Provincial. To enable Imperial resources to receive the full increment due to the new taxation, it is necessary to pay from Provincial revenues a recurring compensatory assignment equivalent to the estimated amount accruing as the Provincial share of the new taxation. The Provincial share of the additional taxation was provisionally fixed at 6·43; being made up of ·18 under V. EXCISE and 6·25 under VIII. INCOME-TAX. The original forecast of 6·25 under Income-tax will be exceeded by 11·00 in 1918–1919 and by 12·00 in 1919–1920.

The remaining items are self-explanatory.

55–58 (*a*)

Provincial Advance and Loan Account.

146. Four statements are annexed showing the transactions under Provincial loans and advances. As explained in paragraphs 33 and 34 ante, the interest on loans advanced by this Government is credited to XII. INTEREST, while the payment by this Government to the Government of India of the interest on the mean between the outstanding balance at the beginning and at the end of each year is debited to 13. INTEREST. The rate of interest charged to the local Government was raised from $3\frac{1}{2}$ to $4\frac{1}{2}$ per cent per annum in respect of loans sanctioned from the 1st October 1916, and to $5\frac{1}{2}$ per cent per annum in respect of loans sanctioned from the 1st April 1917. Statement I annexed exhibits the transactions relating to loans sanctioned prior to the 1st October 1916, statement II those relating to loans sanctioned subsequent to that date but before 1st April 1917, statement III those relating to loans sanctioned on or after the 1st April 1917 and statement IV exhibits in one view, the total transactions under each class of loans.

55, 57–58 147. Class I. Loans include advances to cultivators made under the Land Improvement Loans Act and the Agriculturists' Loans Act and advances to co-operative credit societies. The advances to cultivators in the current year are estimated at 8·69 as against the budget estimate of 8·50. The budget estimate for 1919–1920
58 has been fixed at 8·50.

56–58 148. Class IV. Loans. These represent loans to district boards and municipalities in connexion with drainage and water-supply schemes, the construction of markets and other public works, and plague preventive measures.

The allotment for 1919–1920 is intended for works which are actually in progress, or which will be taken up for execution at an early date, and represents the minimum necessary to meet actual requirements.

58 149. Class V. Loans. A provision of Rs. 1,100 in the current year and Rs. 2,500 in the coming year has been entered under " Miscellaneous advances " for the purpose of granting advances to divers for the purchase of canoes and to Chenchus for the purchase of bulls and agricultural implements.

PROVINCIAL ADVANCES AND LOANS.

I.—Loans sanctioned prior to 1st October 1916.

		Accounts. 1911–1912.	1912–1913.	1913–1914.	1914–1915.	1915–1916.	1916–1917.	1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
Class I (*a*)—Loans to Cultivators.	Balance ..	48·30	48·33	49·88	50·03	52·25	52·84	49·10	40·58	42·06	34·80
	Advances	7·38	8·20	7·37	8·58	7·70	3·81	·05	..	..	..
	Recoveries	7·35	6·65	7·22	6·36	7·11	7·55	7·09	7·40	7·26	6·83
	Balance ..	48·33	49·88	50·03	52·25	52·84	49·10	42·06	33·18	34·80	27·97
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	·41	·37	·31	·25	·21	·16	·11	·06	·07	·022
	Advances	..	..	..	..	..	..	..	..	..	..
	Recoveries	·04	·06	·06	·04	·05	·05	·04	·05	·05	·020
	Balance ..	·37	·31	·25	·21	·16	·11	·07	·01	·02	·002
Class III—Loans to Landholders and Notabilities.	Balance ..	..	..	..	..	·75	1·25	1·37	1·35	1·353	1·346
	Advances	..	..	..	·75	·50	·12	..	..	..	..
	Recoveries	..	..	..	..	..	..	·02	·01	·007	·107
	Balance ..	..	..	..	·75	1·25	1·37	1·35	1·34	1·346	1·24
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	24·79	25·56	25·63	28·17	27·45	27·04	26·41	24·20	24·34	22·39
	Advances	2·27	1·69	4·09	·92	1·35	1·18	..	..	..	..
	Recoveries	1·50	1·62	1·55	1·64	1·76	1·81	2·07	1·82	1·95	1·84
	Balance ..	25·56	25·63	28·17	27·45	27·04	26·41	24·34	22·38	22·39	20·55
Class IV (*b*)—Loans to District Boards.	Balance ..	·09	·08	·07	·06	·25	·67	1·07	·97	·97	·87
	Advances	..	..	..	·20	·44	·50	..	..	..	..
	Recoveries	·01	·01	·01	·01	·02	·10	·10	·10	·10	·11
	Balance ..	·08	·07	·06	·25	·67	1·07	·97	0·87	·87	·76
Class V—Miscellaneous Loans.	Balance ..	..	..	..	..	..	..	·017	·001	·002	..
	Advances	..	..	..	..	..	·019	..	..	..	..
	Recoveries	..	..	..	..	..	·002	·015	·001	·002	..
	Balance ..	..	..	..	..	..	·017	·002	..	..	..
Total, Classes I to V.	Balance ..	73·59	74·34	75·89	78·51	80·91	81·96	78·08	67·16	68·79	59·42
	Advances	9·65	9·89	11·46	10·45	9·99	5·63	·05	..	..	..
	Recoveries	8·90	8·34	8·84	8·05	8·94	9·51	9·34	9·38	9·37	8·91
	Balance ..	74·34	75·89	78·51	80·91	81·96	78·08	68·79	57·78	59·42	50·51
Loans to Local Boards for Railway Construction — Kistna District Board.	Balance ..	16·59	15·89	15·17	14·42	13·63	12·81	11·96	11·08	11·08	10·16
	Advances	..	..	..	..	..	..	..	..	..	..
	Recoveries	·70	·72	·75	·79	·82	·85	·88	·92	·92	·96
	Balance ..	15·89	15·17	14·42	13·63	12·81	11·96	11·08	10·16	10·16	9·20
Grand Total ..	Balance ..	90·18	90·23	91·06	92·93	94·54	94·77	90·04	78·24	79·87	69·58
	Advances	9·65	9·89	11·46	10·45	9·99	5·63	·05	..	..	..
	Recoveries	9·60	9·06	9·59	8·84	9·76	10·36	10·22	10·30	10·29	9·87
	Balance ..	90·23	91·06	92·93	94·54	94·77	90·04	79·87	67·94	69·58	59·71

PROVINCIAL ADVANCES AND LOANS—*cont.*

II.—Loans sanctioned on or after 1st October 1916 and before 1st April 1917.

—	—	Accounts, 1916-1917.	Accounts, 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
		LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Class I (*a*)—Loans to Cultivators.	Balance ..	..	3·35	3·18	3·54	3·13
	Advances ..	3·35	·48	..	..	..
	Recoveries ..	..	·29	·20	·41	·46
	Balance ..	3·35	3·54	2·98	3·13	2·67
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	..	..	..	..	..
	Advances ..	..	..	..	..	..
	Recoveries ..	..	..	..	..	..
	Balance ..	..	..	..	..	..
Class III—Loans to Landholders and Notabilities.	Balance ..	..	·13	·18	·18	·18
	Advances ..	·13	·05	..	·001	..
	Recoveries ..	..	..	..	..	·18
	Balance ..	·13	·18	·18	·18	..
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	..	·99	1·36	1·36	1·27
	Advances ..	·99	·43	..	..	..
	Recoveries ..	..	·06	·09	·09	·08
	Balance ..	·99	1·36	1·27	1·27	1·19
Class IV (*b*)—Loans to District Boards.	Balance ..	..	·05	·42	·18	·14
	Advances ..	·05	·37	..	..	..
	Recoveries ..	..	·24	·10	·04	·04
	Balance ..	·05	·18	·32	·14	·10
Class V—Miscellaneous Loans.	Balance ..	..	.012	·009	·01	·006
	Advances ..	·012	..	..	..	..
	Recoveries ..	..	.003	·003	·004	·003
	Balance ..	·012	·01	·006	·006	·003
Grand total	Balance ..	..	4·53	5·15	5·28	4·73
	Advances ..	4·53	1·34	..	·001	..
	Recoveries ..	..	·59	·39	·55	·77
	Balance ..	4·53	5·28	4·76	4·73	3·96

PROVINCIAL ADVANCES AND LOANS—*cont.*

III.—Loans sanctioned on or after 1st April 1917.

—		Accounts, 1917-1918.	Budget estimate, 1918-1919.	Revised estimate, 1918-1919.	Budget estimate, 1919-1920.
		LAKHS	LAKHS.	LAKHS.	LAKHS.
Class I (*a*)—Loans to Cultivators.	Balance ..	..	8·64	8·05	16·39
	Advances	8·10	8·50	8·69	8·50
	Recoveries	·05	·26	·35	·85
	Balance ..	8·05	16·88	16·39	24·04
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	..	..	..	..
	Advances	..	..	..	..
	Recoveries	..	..	..	..
	Balance ..	..	..	..	..
Class III—Loans to Land-holders and Notabilities	Balance ..	..	..	..	..
	Advances	..	..	..	..
	Recoveries	..	..	..	..
	Balance ..	..	..		.
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	..	2·78	1·83	6·59
	Advances	1·83	4·27	4·85	6·00
	Recoveries	..	·02	·09	·13
	Balance ..	1·83	7·03	6·59	12·46
Class IV (*b*)—Loans to District Boards.	Balance ..	..	1·42	1·30	2 03
	Advances	1·30	·98	·75	..
	Recoveries	..	·02	·02	·04
	Balance ..	1·30	2·38	2·03	1·99
Class V—Miscellaneous Loans ..	Balance ..	..	·002	·002	·012
	Advances	·002	·005	·01	·025
	Recoveries	..	·003	..	·003
	Balance ..	·002	·004	·012	·034
Grand total	Balance ..	..	12·84	11·18	25·02
	Advances	11·23	13·75	14·30	14·53
	Recoveries	·05	·30	·46	1·02
	Balance ..	11·18	26·29	25·02	38·53

PROVINCIAL ADVANCES AND LOANS—*cont.*

IV.—Consolidated statement showing the transactions under each class of loans.

—		Accounts, 1917–1918.	Budget estimate, 1918–1919.	Revised estimate, 1918–1919.	Budget estimate, 1919–1920.
		LAKHS.	LAKHS	LAKHS.	LAKHS.
Class I (*a*)—Loans to cultivators ..	Balance ..	52·45	52·40	53·65	54·32
	Advances ..	8·63	8·50	8·69	8·50
	Recoveries ..	7·43	7·86	8·02	8·14
	Balance ..	53·65	53·04	54·32	54·68
Class I (*b*)—Loans to Co-operative Credit Societies.	Balance ..	·11	·06	·07	·022
	Advances ..	..	..	..	..
	Recoveries ..	·04	·05	·05	·020
	Balance ..	·07	·01	·02	·002
Class III—Loans to Landholders and Notabilities.	Balance ..	1·502	1·53	1·532	1·526
	Advances ...	·05	..	·001	..
	Recoveries ..	·02	·01	·007	·287
	Balance ..	1·532	1·52	1·526	1·24
Class IV (*a*)—Loans to Mufassal Municipalities.	Balance ..	27·40	28·34	27·53	30·25
	Advances ..	2·26	4·27	4·85	6·00
	Recoveries ..	2·13	1·93	2·13	2·05
	Balance ..	27·53	30·68	30·25	34·20
Class IV (*b*)—Loans to District Boards.	Balance ..	1·12	2·81	2·45	3·04
	Advances ..	1·67	·98	·75	..
	Recoveries ..	·34	·22	·16	·19
	Balance ..	2·45	3·57	3·04	2·85
Class V—Miscellaneous Loans ..	Balance ..	·029	·012	·014	·018
	Advances ..	·002	·005	·01	·025
	Recoveries ..	·018	·007	·006	·006
	Balance ..	·014	·01	·018	·037
Loans to Local Boards for Railway construction—Kistna District Board.	Balance ..	11·96	11·08	11·08	10·16
	Advances ..	..	..	..	..
	Recoveries ..	·88	·92	·92	·96
	Balance ..	11·08	10·16	10·16	9·20
Grand total	Balance ..	94·57	96·23	96·33	99·34
	Advances ..	12·62	13·76	14·301	14·53
	Recoveries ..	10·86	11·00	11·29	11·66
	Balance ..	96·33	98·99	99·34	102·21

N. E. Marjoribanks,
Acting Chief Secretary.

31*st March* 1919.

ANNEXURE I (vide paragraph 138 ante).

Distribution of the grant of 17·28 lakhs in 1919–1920 to district boards in aid of their resources.

[G.Os. No. 1856 L., dated 8th December 1917, and No. 918 L., dated 11th July 1918.]

Name of district board.	Amount of grant. RS.	Name of district board.	Amount of grant. RS.
Anantapur	26,219	Kurnool	41,689
Arcot, North	61,416	Madura	55,239
Arcot, South	72,098	Malabar	1,73,639
Bellary	35,100	Nellore	62,642
Chingleput	50,275	Nilgiris, The	4,004
Chittoor	46,767	Ramnad	74,487
Coimbatore	55,953	Salem	45,471
Cuddapah	37,780	Tanjore	1,21,437
Ganjām	89,268	Tinnevelly	57,110
Gōdāvari	1,01,419	Trichinopoly	57,480
Guntūr	1,09,357	Vizagapatam	72,046
Kanara, South	1,14,306		
Kistna	1,52,828	Total ..	17,28,332
Koraput	10,302		

ANNEXURE II (vide paragraph 138 ante).

Distribution of the grant of 20 lakhs in 1918–1919 to local boards for the improvement of the condition of important roads on which the traffic has increased in recent years as a consequence of the restrictions on railway traffic.

Name of district board.	Amount of grant sanctioned. RS.	Name of district board.	Amount of grant sanctioned. RS.
1. Anantapur	40,000	15. Madura	1,00,000
2. Arcot, North	92,300	16. Malabar	80,000
3. Arcot, South	1,00,000	17. Nellore	1,00,000
4. Bellary	1,00,000	18. Nilgiris, The	41,450
5. Chingleput	1,16,000	19. Ramnad	76,200
6. Chittoor	65,000	20. Salem	90,600
7. Coimbatore	99,850	21. Tanjore	75,000
8. Cuddapah	54,000	22. Tinnevelly	99,400
9. Ganjām	79,800	23. Trichinopoly	85,200
10. Gōdāvari	81,000	24. Vizagapatam	1,00,900
11. Guntūr	81,000		
12. Kanara, South	92,300	Total ..	20,00,000
13. Kistna	1,00,000		
14. Kurnool	50,000		

31st March 1919.

N. E. MARJORIBANKS,
Acting Chief Secretary.

PART III

Memorandum showing the variations between the figures in the Amended Draft Financial Statement and those in the present Budget for 1919-1920.

Revised Estimate, 1918-1919.

Receipts.

Heads of Revenue.	According to the Amended Draft Financial Statement.			According to the Budget for 1919-1920.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
I. LAND REVENUE (INCLUDING PORTION OF LAND REVENUE DUE TO IRRIGATION).	689·54	344·77	344·77	685·54	342·77	342·77	— 2·00
IV. STAMPS	156·73	78·36	78·37	160·00	80·00	80·00	+ 1·63
V. EXCISE	452·32	226·16	226·16	459·32	229·66	229·66	+ 3·50
VIII. INCOME-TAX (EXCLUDING SUPER-TAX AND EXCESS PROFITS DUTY).	81·00	40·50	40·50	75·00	37·50	37·50	— 3·00
IX. FOREST	42·63	..	42·63	39·63	..	39·63	— 3·00
X. REGISTRATION ..	25·60	..	25·60	26·60	..	26·60	+ 1·00
XVI-B. LAW AND JUSTICE—JAILS.	No change.						
XXI-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	No change.						
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.	..	— 26·33	+ 26·33	..	— 20·33	+ 20·33	— 6·00
OTHER HEADS	No change.						
							— 7·87

Transfers between Imperial and Provincial.—The decrease is made up of—

(1) Assignment to Provincial funds for improving the health conditions of pilgrim centres (·50) and anti-malarial works (·50)	+	1·00
(2) Compensation payment to Imperial revenues on account of the Provincial share of the extra Excise revenue and Income-tax revenue accruing from the additional taxation imposed by the Government of India from 1916-1917 ..	—	7·00
	—	6·00

The variations under other major heads are based on later actuals.

Revised Estimate, 1918-1919.

Expenditure.

Heads of Expenditure.	According to the Amended Draft Financial Statement.			According to the Budget for 1919–1920.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
3. Land Revenue .. 11. Forest .. .. 12. Registration .. 19-A. Law and Justice—Courts of Law. 20. Police	No change.						
22. Education	106·77	..	106·77	108·00	..	108·00	+ 1·2
24-A. Medical .. .. 24-B. Sanitation 26-A. Agriculture 26-B. Scientific, etc., Departments. 45. Civil Works— Civil Officers ..	No change.						
Public Works Officers.	53·25	..	53·25	51·25	..	51·25	— 2·00
Other Heads	No change.						
							— ·77

The above alterations are based on later information.

Budget Estimate, 1919-1920

Receipts.

Heads of Revenue.	According to the Draft Amended Statement.			According to the Budget for 1919-1920.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
I. LAND REVENUE (INCLUDING PORTION OF LAND REVENUE DUE TO IRRIGATION).	No change.						
IV. STAMPS	160·00	80·00	80·00	165·00	82·50	82·50	+ 2·50
V. EXCISE	458·17	229·09	229·08	468·17	234·09	234·08	+ 5·00
VIII. INCOME-TAX (EXCLUDING SUPER-TAX AND EXCESS PROFITS DUTY).	90·00	45·00	45·00	77·90	38·95	38·95	— 6·05
IX. FOREST.	No change.						
X. REGISTRATION ..	26·50	..	26·50	27·10	..	27·10	+ ·60
XVI-B. LAW AND JUSTICE—JAILS. XXI-B. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	No change.						
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.	..	— 21·12	+ 21·12	..	— 20·17	+ 20·17	— ·95
OTHER HEADS	No change.						
							+ 1·10

IV. STAMPS (+ 2·50), V. EXCISE (+5·00) and X. REGISTRATION (+·60).—The increases are based on later information.

VIII. INCOME-TAX (—6·05).—The reduction represents the Provincial share of the estimated total loss of revenue (12·10 lakhs) under the divided head Income-tax as the result of the raising of the assessable limit of income from Rs. 1,000 to Rs. 2,000 and the imposition of an excess profits duty. To compensate Provincial revenues for this loss, an assignment of 6·05 is being given from Imperial revenues.

Transfers between Imperial and Provincial (—·95).—The decrease is the net result of :—

(1) Assignment in favour of Provincial revenues as compensation for the loss of income-tax revenue	+ 6·05
(2) Assignment to Imperial revenues on account of the Provincial share of the extra Excise revenue and Income-tax revenue accruing from the additional taxation imposed by the Government of India from 1916-17 ..	— 7·00
	— ·95

Budget Estimate, 1919-1920.

Expenditure.

Heads of Expenditure.	According to the Amended Draft Financial Statement.			According to the Budget for 1919-1920.			Difference in Provincial figures (column 7—column 4).
	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	
1	2	3	4	5	6	7	8
3. Land Revenue .. .. 11. Forest .. .. 12. Registration .. 19-A. Law and Justice—Courts of Law. 20. Police .. .. 22. Education	No change.						
24-A. Medical	36·57	..	36·57	36·67	..	36·67	+ ·10
24-B. Sanitation ..	22·35	..	22·35	24·35	..	24·35	+ 2·00
26-A. Agriculture .. 26-B. Scientific, etc., Departments.	No change.						
33. Famine Relief ..	1·00	·75	·25	2·00	1·50	·50	+ ·25
45. Civil Works—Civil Officers Public Works Officers. Other Heads	No change.						
							+ 2·35

24-A Medical (+ ·10) and 24-B. Sanitation (+ 2·00).—These additions represent the allotments made in consequence of the acceptance by Government of the resolutions moved during the discussion of the Amended Draft Financial Statement.

Appointment of travelling sub-assistant surgeons in mufassal hospitals.	·10
Grants to district boards for the acquisition of house-sites for the depressed classes (1·00) and grants for the improvement of the sanitary conditions of the pilgrim centres (1·00)	2·00

33. Famine Relief (+ ·25) based on later information.

N. E. MARJORIBANKS,
Acting Chief Secretary.

31st March 1919.

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